



ATTS NEWSLETTER

JAN - MAR 1995

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ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003
Please send address changes to this office.

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IF YOU HAVEN'T PAID YOUR DUES THIS IS YOUR LAST ISSUE

ADVERTISEMENTS

NEW TOKEN COLLECTOR wishes to purchase all token reference books, complete libraries. Please write describing what you have and price required. Thanks. Ralph Harnishfeger, R-464, 73 Cider Press Road #5, Lock Haven, PA 17745-9657.

SELL 100 difference transportation tokens for \$16.50 or 100 mixed \$12.50. Sell 20 different parking for \$5.00. All postpaid. Joe Studebaker, 2611 Legare St., Beaufort, SC, 29902-5934.

TRANS. MISS. EXPO, 1898, Omaha, items wanted. As well as most other Nebraska exnumia. George Hosek, 7411 Idledale, Omaha, NE 68112-2805, 402-455-1905

COLLECTOR NEEDS: IL provisionals Jackson Co. (L44), Jasper Co. (L47), Kankakee (L49), Ladd (L52), Mt. Olive (L66), Paris (L69), Rushville (L92), St. Anne (L96), Toulon (L100), and Union Co. (L101). Please describe and price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704.

I BUY collections, rarities, singles or most any type tokens, including tax. Will consider any type advertising collectible. Bill Massey, Box 673415, Marietta, GA 30067.

WANTED: Illinois provisional tax tokens that are scarcer. Will buy or trade. Please let me know. Have all kinds of things to trade. Ken Hallenbeck, 711 North Nevada Avenue, Colorado Springs, CO 80903-1007.

WANT TO BUY: Nebraska "White-Spot" anti-tax tokens and related items. Send description to Wayne Hohndorf, 6546 Binney Street, Omaha, NE 68104.

TELEPHONE TOKENS: 50 different U.S. and foreign. Send SASE for free list. Also telephone token checklists by Targonsk & Earl, 135 printed pages \$14.50 postpaid. Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129.

ANYONE INTERESTED in a collection of 550 yardsticks and rules? Over 50 years old. Postage refunded. Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129.

WANTED: Watch fobs with ships depicted and any with a cat of a tail of "9." Also any with coins or tokens encased. Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129.

FOR SALE: My personal set of five aluminum watch fobs with OH transportation tokens encased. \$27.00. All different. Postpaid. Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129.

WANT: TT's, prison & race track admission tokens. Will buy or try to trade for item. Bob Kelley, 2689 Cliff Road, North Bend, OH 45052.

I have available for sale a wide variety of state-issued sales tax tokens, Ohio sales tax receipts, and Illinois metal provisional sales tax tokens. All in excellent condition. If you are interested, send SASE for detailed price list. TOM HOLIFIELD, P.O. BOX 533, ALDERSON, WV 24910-0533.

FOR SALE

Now that I finished working on the catalog a year ago, I've been busy trying to get my personal collection straightened out. I find I have quite a large stock of some of the common tokens. But I also have a few extras of some of the Rare and Scarce categories R-4 - R-8. Before I send them off to a dealer to auction on consignment, I want to make them available to whomever is interested among ATTS members. So this is a list of some of the specimens from Tenino, Washington. These are all in excellent quality. My asking price is based on rarity and also on what I have available. In some cases I have only one or two, so it is first-come, first-served. I pay postage, and anything you purchase is returnable for refund.

Merlin K. Malehorn
6837 Murray Lane
Annandale, VA 22003-1973

L70	Jiffy Lunch	\$45
L73	L. A. McLain	\$12
L78A	L. A. McLAIN	\$12
L78B	L. A. McLAIN	\$12
L78C	L. A. McLAIN	\$12

L84A	Paramount Service	\$12
L85B	Penny's Garage	\$4
L88	Cash Market	\$7
L95	Independent	\$4
L97B	Independent	\$7
L97Ca	Independent	\$7
L99Ab	Independent	\$7
L99C	Independent	\$7
L101	Independent	\$7
L102B	Independent	\$7
L102D	Independent	\$7
L102F	Independent	\$7
L102G	Independent	\$7
L102H	Independent	\$7
L103A	Independent	\$7
L103C	Independent	\$7
L103E	Independent	\$7
L103F	Independent	\$7
L104	Walker	\$12
O8	HEDDEN'S	\$25

BUY -- SELL -- TRADE

SALES TAX AND MERCHANT TOKENS

FOR SALE: The "King" of the State Issued Sales Tax Tokens. New Mexico 5 Mill Black Fiber, (M&D S-8), Choice Uncirculated condition. Very Limited Number available. \$50.00 post-paid. Please include a Self-Addressed-Stamped Envelope with your order. If you wish to reserve one of these please call the below listed telephone number. This is also available for trade for the below listed STT's and Merchant Tokens that I need.

WANT TO BUY: I am interested in paying cash or trading for any of the following sales tax tokens. Also, if you have a collection for sale that includes any of these tokens I will consider buying the entire collection just to get the following that I need. First catalogue number listed is from Merlin K. Malehom and Tim Davenport's - *"United States Sales Tax Tokens and Stamps"*, and the second catalogue number in parenthesis is from Michael G. Pfefferkorn and Jerry F. Schimmel's *"Chits, Chiselers, and Funny Money"*.

ALABAMA - S8 (12), S9 (13)...**ARIZONA** - S1B (2), S4A (6), S4B (7), S5B (9), S5C (NC), S6a (10a), S6b (NC) **COLORADO** - S5C (14), P1 (3), P2 (2), P3 (4), P4 (5)...**ILLINOIS** - L3 (11), L9 (100), L10 (103), L11 (104), L12 (105), L13 (NC), L14 (106), L15 (107), L16 (109), cs1 (NC), L17 (110), cs2 (NC), L19 (17), L21 (111), cs3 (NC), L36A (20), L36B (20), L38 (22), L41 (25), L47 (31), L52 (35), L56 (122), L69 (53), L70 (54), L71 (55), L72 (56), L83 (73), L85 (124), L86 (76), L92 (83), L104 (93), L106 (96), P1 (1), P2 (6), P3 (7), P4 (NC), P5 (8), M1 - M5)...**INDIANA** - R1 (1), R2 (2)... **IOWA** - P1 (NC)... **KANSAS** - L3 (6), L4 (7), L5 (8), P1 (1)...**KENTUCKY** - L1 (13), L2 (14), L3 (15), S1 (7), S1a (1), S2 (8), S2a (2), S3a (3), S4 (10), S4a (4), S5 (11), S5a (5), S6 (12), S6a (6), M1 (17)...**LOUISIANA** - S4b (NC), S4c (5b), P1 (1)...**MICHIGAN** - P1 (1) to P16 (16) ...**MINNESOTA** - R1 (1)...**MISSISSIPPI** - S5B (7), S6 (8), P1 (1), P2 (2), P3 (NC)...**MISSOURI** - S1A (NC), S1a (NC), S1b (17a), S2 (NC), S3a (18a), S4 (19), S21 (39), S24 (42), S25 (43), S26 (44), P1 to P18 (Any), Any Counterstamps...**NEBRASKA** - R1 to R6...**NEW MEXICO** - S2b2 (7b), S2C (9), P1 (5)...**NEW YORK** - R1 (NC)...**NORTH CAROLINA** - L1 to L31(all)...**OKLAHOMA** - S7 (9), S8 (10), P1 to P6 (all)...**OREGON** - R1 - R3 (all)...**PENNSYLVANIA** - P12 (12), P13 (13)...**TEXAS** - R1 to R4 (all)...**UTAH** - S11 (16), P1 to P3 (all)...**WASHINGTON** - L62 to L69, L71, L72, L74 to L80, L82 to L94, L96, L98, L100, L104, L105, S6 (25), S8 (27), P1 to P20 (all)...**WEST VIRGINIA** - L1 to L20 (all)...**MISCELLANEOUS** - R1 to R3, 01 to 024, M1 to M5.

ALSO WANT TO BUY: I am interested in purchasing "Good For" Merchant Tokens from every state. You may send me a list with your asking price, or you may ship them to me with your asking price. If we are unable to work out a deal, I will refund the cost of your sending the tokens to me, and pay for their return to you. Please insure that you include a telephone number and the best times that I can call you if your are sending the tokens first. I purchase an average of 300 - 500 "good for" tokens per month, so my buying prices are quite reasonable.

Monte C. Dean
#3 - 11th Ave. S.W.
Rochester, Mn. 55902

Member ATTs, ANA, TAMS, WPNA

(507) 280-9679

ORGANIZATIONAL AND FINANCIAL REPORT

Merlin K. Malehorn, Editor

FINANCES

Last fall Tim Davenport finally completed his long term as Secretary-Treasurer, and forwarded the accounts and balance of funds to Richard Johnson, ATTS President, pending an audit and identification of a new Secretary-Treasurer. Tim's last financial and organizational report was included as pages 7 and 8 of *Newsletter 87*. The fund balance reported by Tim was \$1,566.47 plus a slight unstated amount for interest accrued October 16 to November 4.

In the meantime, I have continued with operations, which involves correspondence with members, responding to inquiries, searching for information for future issues of the *Newsletter*, and the like. I have also published and distributed *Newsletter 87* and now this one, *Newsletter 88*.

So that I might have funds with which to operate, I requested that you make out your dues renewal checks, and any additional donations, to me by name. Everyone has been most cooperative in this regard. I want to give you an accounting of where we stand.

I have not requested any funding from the \$1,566.47 balance reported by Tim, so that an audit may proceed as of November 4 without having to account for subsequent expenditures. In other words, the treasury remains intact at \$1,566.47 plus any interest accumulated since that report, and I am operating with the funds provided by your dues payments. As of November 4, 1994, the net that ATTS owed me for expenses during October and November was \$38.18, so I will start with that figure and give you a running account.

Due to Editor 11/4	\$38.18	Income 2/1 - 2/28	\$64.00
Expenses 11/5 - 12/31	\$162.92	renewals	
misc. \$13.30; newsletter \$149.62		ATTS balance	
Gross due Editor after expenses		after February exp. and income	\$394.75
through 12/31	\$201.10	Expenses 3/1 - 3/22, 1995	.32
Income 11/5 - 12/31	\$12.00	ATTS balance after expenses through 3/22	\$394.43
publication sold \$4; new member \$8		Income 3/1 - 3/22	\$45.00
Net due Editor through 12/31	\$189.10	renewals, donations, advertisement	
Expenses 1/1 - 1/31, 1995	\$2.81	ATTS balance	
Gross due Editor through 1/31	\$191.91	after exp. and income thru 3/22	\$439.43
Income 1/1 - 1/31, 1995	\$526.00	So where we are at the moment is that through 3/22 I	
renewals and donations		have available a net of \$439.43 with which to operate.	
ATTS balance after expenses, through 1/31	\$334.09	Please note that this does not include the expenses	
Expenses 2/1 - 2/28, 1995	\$3.34	associated with printing and mailing this issue of the	
ATTS balance after February expenses	\$330.75	<i>Newsletter</i> . I'll cover that with an update next time.	

ORGANIZATIONAL

At the end of 1994 we had 125 members. (21 are Life and Honorary.) Three new members made a total of 128 starting 1995. Of the 128, one has resigned, so our net membership at the moment is 127. 27 have not yet renewed for 1995.

Donations to ATTS through 3/22 were given by Glenn, Blaylock, Wright, Oyama, Barnes, C. Bates, Foss, Eggert, Tupper, Lampkin, Schrader, Armstrong, Bennison, Capps, Hallenbeck, and Dean.

PRICES REALIZED

Tom Wall, P.O. Box 1242, Independence, MO
84051-0742, Mail Bid Sale 37, January 30, 1995

787 Ky., Louisville-Arctic Ice Co. Inc. Kentucky
Sales Tax on 5¢ Arctic Ice Purchase-br-16mm-au
(spot on rev.) \$3.78

1029 Sales Tax-this Receipt Redeemable Only in
payment of Tax on Purchase of Dairy Products
from Grand Rapids Milk Dealers-One Mill-cdbd-
32mm-unc \$4.55

Stephen P. Alpert, P.O. Box 66331, Los Angeles,
CA 90066, Mail Bid Sale #46, January 16, 1995

791 42 assorted state sales tax tokens, very nice mix.
\$7.00

880 111 assorted state sales tax tokens. \$16.50

Bob Slawsky, P.O. Box 864, Windermere, FL
34786, Auction 36, February 21, 1995

224 Ky, Louisville, Arctic Ice Co. Kentucky Sales
Tax on 10¢ Arctic Ice Purchase, rd, br, 16 mm,
VF \$3.25

NEW FINDS And Other Stuff

. . . Editor

Some Related Pieces

Here are a couple sales tax-related pieces that I ran into in *Arizona Wooden Money and Commemorative Issues, 1878 First Edition*, by Dottie Dow and Harold C. Schmal. Some of you may remember Schmal made an effort back in 1944 to catalog sales tax tokens. It didn't work out, but we still have a record of his activity in our ATTS book of historic catalogs and lists. Dottie Dow has been involved in a lot of things; perhaps her history of elongated coins is one of the better known. Anyhow, they developed a catalog of Arizona wooden money, and these two pieces were included. Both are wooden nickels, nominally 38 mm. diameter.

With This Nickel Free Sales Tax / VALLEY /
MOTORS / 278-0441 / 3346 W. McDowell Rd.
WOODEN NICKEL / (Indian head facing
left)
black printing, 1964 - from Phoenix

This Token Entitles You To A Tax Free Purchase
/ At / CONTINENTAL / AWNING CO. / 792-
9346-623-9185 / This Offer Expires / April 30,
1974

Carports / Patio Covers / Screen Rooms /
Window Awnings / Storage Buildings /
Porches & Steps / Skirting
gold painted with black printing, 1974 - Tucson

If I could lay my hands on either of these so we could have pictures, I'd be inclined to issue a Catalog Supplement Sheet since they are both obviously related to the sales tax.

Tax Tokens That Aren't

My recent publication *LONERS: Tax Tokens That Aren't*, has begun to accomplish what I wanted it to do, which is to awaken some interest in pieces that are "first cousins." As I indicated in the advertisement about it, there are about 75 tokens listed in it but there must be lots and lots more that we still don't know about. And sure enough, they show up every so often. Here are several.

This one comes from the Arizona wooden money catalog. It's obviously an expression of an opinion by someone who didn't appreciate something the local government was up to. It's a wooden nickel and was issued by L. Meissen. There is no information who he or she may have been.

PHOENIX - ARIZONA - TUCSON / BUREAU-
CRACY / AT WORK / -OR- TO HELL WITH
/ THEIR RESIDENTS / 1977

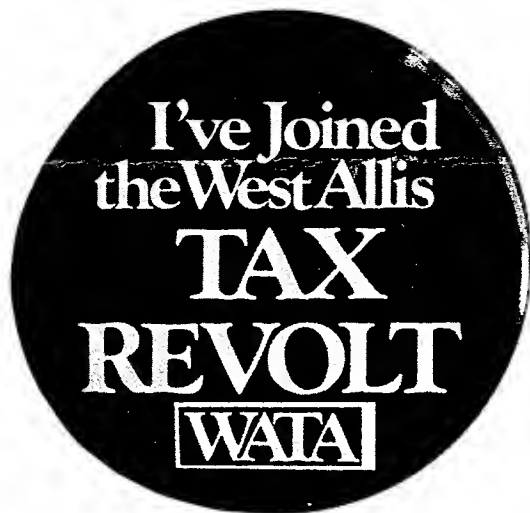
MARICOPA - PIMA / LEGALIZED / RIP-
OFFS / EMISSIONS TESTING / UTILI-
TIES / TAXES / COUNTIES
black printing

I found the next one in Charles Kappen's *California Tokens*, 1976. Again, my apology for the lack of an illustration.

THE TOKENUT / ROY H. CARPENTER / 4599
STUDENT LANE / SAN JOSE, CALIF. / 95130
/ AVA TAMS

I COLLECT: / TAX / GOOD FOR / CIVIL
WAR / CAR WASH / TOKENS / HARD
TIMES / TRANSPORTATION / TELE-
PHONE / FLIPPING / CAN YOU HELP?
aluminum, 32.5 mm., toothed border

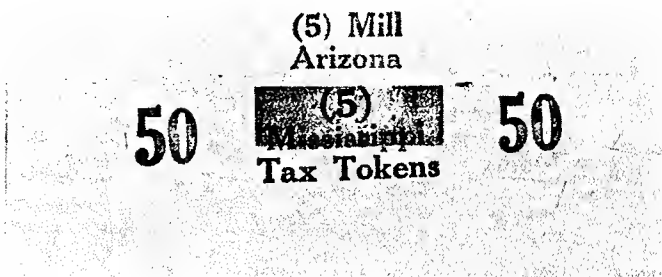
Tom Holifield (L327, Alderson, WV) sent in the pinback illustrated below. It's 56 mm., red with white printing. West Allis is a suburb of Milwaukee, Wisconsin. There's no information about when the group created the following pinback, what the specific taxes involved happened to be, or the results of this "Tax Revolt." My suspicions are that, if it's like the typical case, they wanted to influence an election for some local office. But that's just my guess.



Larry Freeman (F-10, Parma, OH) sent me a note several months ago about something he had seen at the Smithsonian Institution, Washington, DC. It was in a room of political items. One of the displays is a mannikin depicting the suffragette movement, when women were campaigning for the right to vote. On the mannikin there are a lot of pinbacks related to the movement. One is a pinback NO VOTE / NO TAX / (viking ship at sea). The pinback has a brown border about 1/8" wide, and looked to be about 30 - 35 mm. in diameter.

Arizona

George Magee, Jr., (H-1, Bryn Mawr, PA) was the source of many of the illustrations of wrappers in the catalog. He has found another one, which is illustrated below. Look on page 32 in the catalog. **AZ-O6** is a black overstamp on a red-orange Mississippi wrapper for 1 mill tokens. This new find by Mr. Magee is a black overstamp on a tan Mississippi wrapper for 5 mill tokens. Later I'll issue a Catalog Supplement Sheet for it - the catalog number will probably be **AZ-O7**.



Missouri

Brian Smith (R-376, Jefferson City, MO) has reported what appears to be a new Missouri pattern. It was discovered by Larry Grinstead, Sedalia, MO, in a dealer's junk box. There is glue on one face, as though it had been stuck on something, and the piece is slightly concave. He sent some rubbings. I've reproduced one of them below fullsize. The token is octagonal, zinc, 22 mm. Hopefully I can borrow it later and get some pictures and then it will end up as another Catalog Supplement Sheet.

MISSOURI / 1 / RETAILERS SALES TAX
STATE OF MISSOURI / 1 / Forest Smith /
STATE AUDITOR

The State Auditor's name is not spelled correctly - it was really Forrest.



COLORADO - COUNTING TOKENS

Tom Esker (R-446, Danville, IL)

Remember that the state of Colorado was planning to have their tokens made at the state penitentiary. Before the tokens could be shipped from the penitentiary to the distribution points around the states, the tokens would have to be counted and packaged. So

one of the questions that needed an answer was "Can we get a machine that will count the tokens?" Here is one telegram, to a company in Brooklyn, New York. On the next page is the response. There's no information about how the state solved the problem.

CLASS OF SERVICE DESIRED	
DOMESTIC	CABLE
TELEGRAM <input checked="" type="checkbox"/>	FULL RATE
DAY LETTER	DEFERRED
NIGHT MESSAGE	CABLE LETTER
NIGHT LETTER	WEEK END LETTER

Patrons should check class of service desired; otherwise message will be transmitted as a full-rate communication.

WESTERN UNION

NEWCOMB CARLTON, PRESIDENT

J. C. WILLEVER, FIRST VICE-PRESIDENT

1206 A	
NO.	CASH OR CHG
CHECK	
TIME FILED	

Send the following message, subject to the terms on back hereof, which are hereby agreed to

Denver, Colorado, July 8, 1935

STANDARD-JOHNSON CO., INC.
371-373 PACIFIC STREET,
BROOKLYN, NEW YORK.

WIRE IMMEDIATELY WHETHER YOUR MACHINES WILL COUNT TOKENS
TWENTY-EIGHT ALUMINUM METAL QUARTER HARD STOP WITH CORNERS
ROUNDED TO ONE-EIGHTH INCH RADIUS STOP TOKENS WIDTH NINE
HUNDRED TWENTY-FIVE-THOUSANDTHS INCH STOP THICKNESS THIRTY
TWO-THOUSANDTHS INCH OR TWENTY B&S GAUGE STOP TOKEN HAVING
ROUND HOLE IN CENTER FIVE THIRTY-SECONDS INCH IN DIAMETER
STOP TOKEN HAVING RAISED BORDER AT PERIMETER AND AROUND
CENTER HOLE STOP COLORADO OPENING BIDS TODAY FIVE MILLION
TOKENS

WM. C. PRESCOTT, DIRECTOR
SALES TAX DIVISION

THE QUICKEST, SUREST AND SAFEST WAY TO SEND MONEY IS BY TELEGRAPH OR CABLE
CHARGE TO SALES TAX DIVISION

CLASS OF SERVICE DESIRED	
DOMESTIC	FOREIGN
TELEGRAM	FULL RATE CABLE
DAY LETTER	DEFERRED CABLE
NIGHT MESSAGE	NIGHT CABLE LETTER
NIGHT LETTER	WEEK-END CABLE LETTER
SHIP RADIOGRAM	RADIOGRAM

Patrons should check class of service desired, otherwise message will be transmitted as a full-rate communication

Postal Telegraph

THE INTERNATIONAL SYSTEM

Commercial
Cables



All America
Cables

Mackay

Radio

RECEIVER'S NUMBER
CHECK
TIME FILED
STANDARD TIME

Send the following message, subject to the terms on back hereof,

which are hereby agreed to

Form 2

C O P Y

Brooklyn, N. Y. July 8, 1935

WILLIAM C. PRESCOTT
SALES TAX DIVISION,
CAPITOL BLDG., DENVER, COLO.

REGRET IMPOSSIBLE SUPPLY SATISFACTORY MACHINE TO
COUNT TOKENS AS SPECIFIED

STANDARD JOHNSON CO. INC.

A FEDERAL COIN??

Tom Esker (R-446, Danville, IL)

There have been quite a few articles and newspaper clippings in past *Newsletters* about the proposal by the federal government in mid-1935 to issue fractional coins, since the position of the Treasury Department

was that the sales tax tokens being issued by the state governments were illegal. Here's still another clipping, from the *Chicago Tribune*, Tuesday, July 23, 1935. Sorry, there's a missing line in the middle.

GO DAILY TRIBUNE: TUESDAY, JULY 23, 1935

TREASURY PLANS SPECIAL COINS FOR SALES TAX

Half Cent and One Mill
Pieces Favored.

[Chicago Tribune Press Service.]
Washington, D. C., July 23.—[Special.]—Secretary of the Treasury Morgenthau, with the approval of President Roosevelt, will ask congress with in the next few days for authority to mint half cent and one mill coins in order to meet the needs of Illinois and other states with sales taxes.

This announcement was made by Secretary Morgenthau today after he had discussed the proposal with the President at luncheon and had submitted to Mr. Roosevelt a memorandum favoring the new coinage. The President is "enthusiastic" over the idea and instructed him to lay the necessary legislation before congress, Morgenthau said.

Coins to Serve as Money.

The new coins, although created to meet situations caused by the Illinois and 16 other state sales taxes, will circulate generally as money of the United States and may come to be used in the purchase of gasoline, groceries, drugs, and other articles for which prices are quoted in fractions of one cent.

The new half cent piece will be made from copper and will be slightly smaller than a penny; it will be the first coin of its kind minted in the United States since 1857. The 1 mill piece, unique in the monetary history of the country, will be the same size as the half penny piece, but will be made of an aluminum alloy.

Designs for the coins, the amounts to be issued, and the time they will be ready for circulations have not yet been decided upon, according to the treasury department.

The new coins are necessary because of the difficulty of making exact payments for sales taxes in states where the tax is on a percentage basis, Morgenthau explained. A person making a 50 cent purchase under the Illinois 3 per cent tax, for instance, owes 1½ cents; he will be able to pay the tax with a penny and the new half-penny piece.

Explains Need of Coins.

A formal announcement from the treasury explaining the need for the new coins said:

"The treasury department has been studying the problem, with reference to small coins, which has been raised by the recent enactment of sales taxes in a number of states. Where such taxes are on a straight percentage basis, as many of them are, there is the problem of providing some means to enable purchasers to pay the exact amount of the tax on small purchases or for making change in such cases.

the coinage of pieces to meet this need, and it is the belief of the treasury department that, if this is to be done, the federal government should do it. Representatives of the department have been discussing with the appropriate committees of the congress the possibility of legislation authorizing 5 mill and 1 mill coins."

Expects Quick Action.

Secretary Morgenthau said he would make a formal request for the legisla-

tion in letters addressed to the coinage committees of the house and senate later this week. He said he expected action at this session.

Twenty-two states and New York City have sales taxes, 16 of them on a flat percentage basis, the treasury says. States such as Illinois, which have issued or sought to issue tokens for payment of the taxes, have been informed by the treasury that they

are flirting with violation of the constitutional provision restricting the power of coinage to the federal government.

The treasury will make a profit on the new coins, as the actual value of the copper and aluminum which goes into them will be much less than the face value at which the treasury will issue the coins. The treasury made a \$330,000 profit from the coinage of pennies last year.

And here's some more. Among other things, this discusses the intent of Missouri to use coupons. (*This is the most detailed discussion of their plan that I remember seeing. It's similar to the proposal for coupon books that Sherrill was trying to get Pennsylvania to adopt - Editor.*) It also mentions the coupon

system of Kentucky (which didn't last very long and wasn't very extensive) and the "coupon system" used in Ohio. Note some of the reservations anticipated about the proposed federal coinage - particularly the fear that the issuance of such coinage might encourage other states to adopt a sales tax, which was certainly not politically popular among the general populace.

Delays in prospect.

Although Senator Clark had agreed, according to Smith, to attach the new coinage provision as a rider to the first bill that goes through the Senate, it may be four or five months before the coins are actually in circulation. The Senate is tied up now with the AAA amendments and it will be some time before Clark is able to hook the coinage rider on a bill sure of passage.

In the meantime, it will be necessary to use a coupon system for collecting the Missouri sales tax which goes into effect Aug. 27.

Smith said he had not yet worked out the details of this system. He estimated that even as a stop-gap, to fill in the interval between Aug. 27 and the date when the new coins will be ready, this collection system would cost the State \$200,000.

"We'll issue books of coupons of the total value of a dollar," Smith said. "In these books will be coupons of the value of a mill, a quarter of a cent and a half cent and perhaps a half a mill."

"The purchaser will buy such a coupon book. Then, say, he goes into a store to buy a necktie costing 50 cents. The merchant will tear out of the customer's book a coupon for a half cent. And if he buys a 10-cent cigar, then the merchant will pull out a coupon of the value of a mill."

The Department of Justice has approved this method of collecting the sales tax, Smith said. He concedes that it is awkward, annoying and costly, but he does not see any other way of complying with the law. He pointed to the vast number of retail sales on which the tax must be assessed, citing the fact that one large department store in St. Louis alone averaged 15,000 sales a day.

An even more cumbersome system is in use in Ohio, Smith said. He stopped at Columbus, O., to inspect the way in which it was working and found a great deal of resentment against it.

Treasury to Speed Work.

Encouraging word came from a Treasury official today, however, to

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"The kind of coin I was going to make would not have looked like a dime," Smith said. "It was going to have a hole in it. We had ordered \$150,000 worth of those tokens before we found out they were illegal, but fortunately they hadn't been made yet."

Method of Circulation.

Smith said the Treasury had indicated that the new coins would be put into circulation through the banks and the merchants just as currency and coins of present denominations are now circulated. The one mill coin will be the smallest in the history of the country. No half-cent pieces have been circulated since 1857.

The treasury is known to be apprehensive for fear someone in Congress will oppose the new measure on the basis of opposition to the sales tax and will level the charge at the Treasury and at the administration that the new coinage provision has been dictated by President Roosevelt to encourage states to resort to the sales tax.

In several states, particularly Kentucky and Ohio, the collection system has caused so much difficulty that a strong resentment has developed against this form of tax. Kentucky and Ohio did not attempt the token coin method but worked out coupon systems. The State of Washington, as well as Illinois, tried the token method before the ruling of the Department of Justice.

These new fractional coins will of course go into all the states. Congress does not have the authority to restrict the use of coinage to a particular state or group of states.

The half-cent piece will be of copper, somewhat smaller than the present 1-cent piece, and the 1-mill coin will be of aluminum, about the same size as the half-cent. The Treasury, according to Morgenthau, expects to make a profit on the new coinage, due to seigniorage charges. Last year's coinage of cents resulted in a profit to the Treasury of \$330,000, Morgenthau said.

ILLINOIS PLANS FOR TOKENS

Tom Esker (R-446, Danville, IL)

Here's a two-page letter, July 8, 1935, from the Illinois Attorney-General to the Governor, setting forth his legal opinion about the provisions of the bill being considered by the state legislature to issue tokens for use in connection with the Retailers' Occupation Tax Act. Read the opinion carefully - it relates to the

previous problem (in 1933) about the legality of Occupation Tax Act. Kerner also addresses the federal concern about state issuance of "coinage." Following the letter is a telegram, August 7, 1935, from the Secretary of the Treasury, stating the federal position.

July 8, 1935

BILLS:

Senate
Bill No. 245.

To the Governor,
Springfield, Illinois.

Sir:

I have for consideration, as to its form and constitutionality, Senate Bill No. 245 of the Fifty-ninth General Assembly of the State of Illinois, entitled, "An Act to add Section 2 $\frac{1}{2}$ to the 'Retailers' Occupation Tax Act,' approved June 28, 1933, as amended."

This bill adds Section 2 $\frac{1}{2}$ to the Retailers' Occupation Tax Act and also seeks to appropriate \$25,000 to carry out the provisions of said section. The added section purports to authorize the Department of Finance to issue tokens in such denominations in face value of less than one cent as the department may determine, for sale to retailers who may wish to use them, and provides that the department shall redeem these tokens, at face value, upon presentation by the bearer.

The Retailers' Occupation Tax Act imposes a tax on retailers of tangible personal property. It does not impose a tax on consumers. (Reif et al. v. Barrett et al., 355 Ill. 104; Winter v. Barrett, 352 Ill. 441.) As pointed out in Chicago Motor Club v. Kinney, 329 Ill. 120, a person upon whom an occupation tax is imposed is neither required nor authorized to collect the tax from his customer. It follows, therefore, that the amount of tax paid by a retailer under the Retailers' Occupation Tax Act is merely one of the items of cost to him in the conduct of his business which he is entitled to consider in fixing the selling price of the commodity in which he deals. Although the amount so paid may enter into the cost of the commodity to the ultimate consumer, the Supreme Court in considering the legal effect of such an Act has refused to take into consideration the fact that the final incidence of the tax may fall on the consumer. (Winter v. Barrett, *supra*; Chicago Motor Club v. Kinney, *supra*.) The price charged by the retailer, although it may include the amount of the tax which he is required to pay, is in legal effect merely the selling price of his commodity. It seems doubtful, therefore, whether or not the

2--To the Governor

provisions of said Section 2 $\frac{1}{2}$ have any legal relation to the subject of the Retailers' Occupation Tax Act or come within the title of said Act, which is "An Act in relation to a tax upon persons engaged in the business of selling tangible personal property to purchasers for use or consumption."

Furthermore, in view of the fact that it is no legal concern of the State what price the retailer may charge his customer, the court might very well hold that the expenditure of money for the manufacture of tokens would constitute the expenditure of public money for a private purpose, which the legislature cannot authorize. (Chicago Motor Club v. Kinney, 329 Ill. 120, 130.)

It will also be observed that this bill is entitled, "An Act to add Section 2 $\frac{1}{2}$ to the 'Retailers' Occupation Tax Act,' approved June 28, 1933, as amended," whereas the appropriation made by this bill is not contained in Section 2 $\frac{1}{2}$ but appears in Section 2 of the bill. It seems doubtful, therefore, if the appropriation comes within the title to the bill.

The question has also been raised as to whether or not the issuance of tokens by the Department of Finance would constitute a violation of the Constitution and statutes of the United States with respect to the coinage of money. This bill authorizes the issuance of tokens by the Department of Finance for the convenience of persons engaged in the business of selling tangible personal property and if issued may be used by them or not as they see fit. It is not intended that these tokens should be used generally as a circulating medium in the commercial world as the representatives of value. While the shortness of time permitted for the examination of this bill precludes a full consideration of this question, it does not seem to me that the issuance of tokens for the purpose contemplated therein would constitute a violation of the Constitution or statutes of the United States with respect to the coinage of money.

I am returning said bill herewith.

Very respectfully yours,

(SIGNED)

Otto Kerner

Attorney General.

Enclosure
MSW/BCJ

RECEIVED AT

Postal Telegraph

THE INTERNATIONAL SYSTEM

Commercial
Cables



All America
Cables

Mackay

Radio

This is a full rate Telegram, Cablegram or Radiogram unless otherwise indicated by signal in the check or in the address.

DL	DAY LETTER
NL	NIGHT LETTER
NM	NIGHT MESSAGE
LCO	DEFERRED CABLE
NLT	NIGHT CABLE LETTER
	RADIOGRAM

STANDARD TIME
INDICATED ON THIS MESSAGE

Form 16L

C143 90 GOVT 2 EXTRA=C CHICAGO ILL 600P 7 1935 AUG 7 PM 6 29

K L AWES JR=

DIRECTOR OF FINANCE SPRINGFIELD ILL=

SUPPLEMENTING DEPARTMENTS REPLY TO YOUR REQUEST FOR AN OPINION
OF TREASURY DEPT ON THE QUESTION OF LEGALITY OF ISSUANCE OF
SALES TAX TOKENS BY THE STATE OF ILLINOIS YOU ARE ADVISED THAT
THE TREASURY EXPERTS HAVE NOW CONCLUDED THEIR INVESTIGATION OF
THE QUESTION OF FRACTIONAL COINAGE PRESENTED BY FOUR OF THE
STATES CONFRONTED BY THE PROBLEM AND HAVE ARRIVED AT THE
CONCLUSION THAT IT WOULD BE UNLAWFUL FOR ANY AGENCY OTHER
THAN THE FEDERAL GOVERNMENT TO ISSUE PIECES OR TOKENS TO
MAKE CHANGE IN CONNECTION WITH SALES TAXES=

T J COLLIDGE ACTING SECRETARY OF TREASURY WASHN DC.

SHOE JEFF MacNELLY





ATTS NEWSLETTER

APR - JUN 1995

89

ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003
Please send address changes to this office.

*Unless otherwise noted, material in this Newsletter may be reprinted
with proper credit to original sources*

ADVERTISEMENTS

FOR SALE

I have a few extras of some of the R-3 - R-7 tokens. This is a list of some provisionals from Illinois. The price is based on rarity and also on what I have available. In some cases I have only one or two, so it is first-come, first-served. I pay postage, and anything you purchase is returnable for refund.

Merlin K. Malehorn
6837 Murray Lane
Annandale, VA 22003-1973

IL-L1	Arcola	\$12	IL-L45	Daniel's	\$7
IL-L3	Astoria	\$12	IL-L47	Jasper Co.	\$7
6IL-L5	Beardstown	\$7	IL-L49A	Kankakee	\$4
IL-L6	Bunker Hill	\$4	IL-L49B	Kankakee	\$4
IL-L8	Cambridge	\$35	IL-L50	Keithsburg	\$3
IL-L19	Casey	\$12	IL-L52	Ladd	\$12
IL-L36A	Depue	\$12	IL-L54A	LaSalle	\$3
IL-L36B	Depue	\$12	IL-L54B	LaSalle	\$3
IL-L38	El Paso	\$12	IL-L59A	Mattoon	\$4
IL-L42	Hoopestown	\$3	IL-L59B	Mattoon	\$4
IL-L43A	Jackson Co.	\$4	IL-L65	Monmouth	\$7
IL-L43B	"	\$4	IL-L66	Mt. Olive	\$4
IL-L43C	"	\$4	IL-L74B	Pinckneyville	\$3
IL-L43D	"	\$4	IL-L74C	Pinckneyville	\$25
			IL-L89	Rossville	
				(scattered corrosion)	\$7
			IL-L92	Rushville	\$25
			IL-L97	Tazewell Co. set of five	\$5
			IL-L98	Tiskilwa	
				(corner tear)	\$25
			IL-L102	Virginia	\$25
			IL-L104	Witt	\$12
			IL-L106	Wyoming	\$12

FOR SALE OR TRADE: Collection of sales tax tokens. Includes 1977 catalog, many state issues, CA Warboy's, IL provisionals, TX anti-sales tax tokens, souvenir issues of early collectors, early ATTS award ribbons. Send for list and make offer. Glyn. V. Farber, 7426 Prairie View Drive, Lake Charles, LA 70605.

FOR SALE OR TRADE: 8 Ohio sales tax (prepaid) cards, have punched out holes - \$4 p.p. Want prison, race track, and transportation tokens. Bob Kelley, 2689 Cliff Road, North Bend, OH 45052.

TRADE: Leighton Dairy Lunch. 17 different. All mint. Will trade for best offer in Illinois provisionals. Bill Massey, Box 673415, Marietta, GA 30067.

SELL: 100 different transportation tokens for \$16.50 Or 100 mixed \$12.50. Sell 20 different parking for \$5 all postpaid. Joe Studebaker, 2614 Legare Street, Beaufort, SC 29902-5934.

I have available for sale a wide variety of state-issued sales tax tokens, Ohio sales tax receipts, and Illinois metal provisional sales tax tokens. All in excellent condition. If you are interested, send SASE for detailed price list. TOM HOLIFIELD, P.O. BOX 533, ALDERSON, WV 24910-0533.

WHERE'S YOUR ADVERTISEMENT? A SHORT ONE DOESN'T COST ANYTHING.

PROFILES

. . . The Editor

Ed. Note: This is some more of an occasional but continuing series about members of ATTS. Every so often I send a questionnaire to a few members. Some of them respond with some personal information and then I put it in the file and try to include one or two "Profiles" whenever it seems to fit in. When the file gets empty I send out some more questionnaires. So if you haven't been profiled yet, just stand by and you'll probably hear from me eventually. My apologies to the individuals profiled here if I have messed up the information you sent me.

Richard W. Halteman L-193

Richard was born in St. Louis, Missouri, on January 28, 1925, and lives in Kirkwood,, a suburb of St. Louis. He lived in the Los Angeles, California, area from 1926 to 1937.

Richard is a professional engineer and registered land surveyor in the State of Missouri. He worked for 38 years with the Essmuller Company and is now with a company that has no connection even if it looks like it, the Essmuller Machinery Company.

During World War II he served two years active duty with the Navy in the South Pacific, and then stayed in the Naval Reserve for an additional fourteen years.

Aside from sales tax tokens, he collects Civil War tokens and Lionel electric trains. He also has been active in the Lions Club of Webster Grove since 1951 and the St. Louis Elks Lodge since 1964. He got into sales tax tokens due to his interest in geography and history, and has a general collection. He is particularly interested in the historical significance and has special interest in Missouri and Illinois.

His wife's name is Clarice. They have three children. Tom is a contractor, Barb is a registered nurse, and Rick is a professional engineer. There are also two grandchildren.

Joe Studebaker, Jr., R-147

Joe lives in Beaufort, South Carolina. He was born in Tulsa, Oklahoma, December 10, 1927, joined the U.S. Marine Corps when he turned 17, and stayed in the Corps until he was 47. The last four years were in the inactive reserve. He served three tours in Viet Nam, after which his nerves were shot. He went to college at the University of South Carolina, Columbia, and got a Masters in Education. This was to try to calm his nerves - the doctors had said to get a hobby.

He had collected stamps and coins, but the stamp collection had been stolen and one of his buddies had been robbed and the robber shot a highway patrolman while trying to get away. Joe was in contact with several collectors of tokens and they said tax tokens were cheap and educational. He started transportation, parking, OPA, scouting, dog tags, and members of those clubs said to try tax tokens. So he joined ATTS in 1972.

Transportation tokens were his main interest but he had picked up the other areas to help with trading, and it did help with the nerves. He got most of the tax tokens except for a few of the IL ¼¢ pieces, of which he thinks he has all but two or three. He still collects because it helps him relax and calm the nerves.

Obviously, being in the Marine Corps got him into a wide variety of foreign travel. He's been just about any place from Philippines to Alaska in the Pacific. He also did tours in China, Taiwan, Japan, Iwo Jima, Okinawa, Guam, Wake, and Viet Nam, around seventeen years all told.

Joe was one of the first to marry a Japanese girl, in 1954. They are still married and have one son and two grandchildren.

NEW FINDS And Other Stuff

. . . Editor

NEBRASKA

George Hosek (R-372, Omaha, NE) is conducting a series of mail bid sales of Nebraska tokens for a friend of his. Among the items listed in Auction #5 was this piece, another "first cousin":

DAN B. BUTLER FOR GOVERNOR
DOWN WITH TAXES
round, aluminum, size not indicated

The piece is attributed to Omaha. I have no information about when it was issued. According to my encyclopedia, the first governor of Nebraska was David Butler, in the 1870s, but up through the late 1960s (I have an old encyclopedia we got when our kids were in school.) there was no Don B. Butler. So maybe he was an unsuccessful candidate. Collectors who specialize in local political items, such as ALPIC (American Local Political Item Collectors), would be able to provide more information.

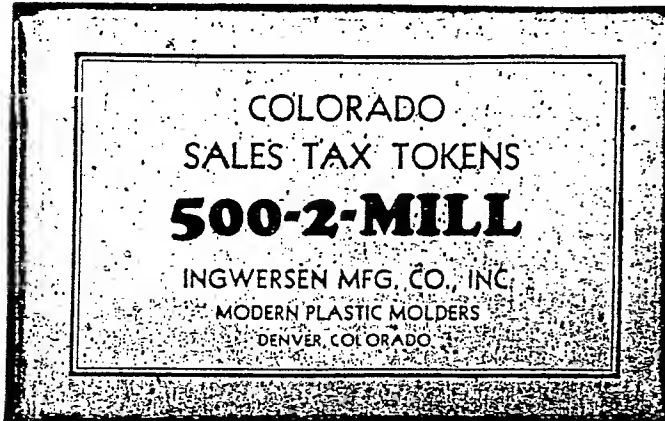
NEW MEXICO

About eight or nine years ago I reported a rumor that the NM-S8 (5 mill black fiber) token was not as scarce as had been thought previously. At that time, prices being paid for a very good or better specimen ranged around \$125. We listed it in the new catalog as R-7, meaning that we had reason to believe there were at least 11 to 20 around. I recently received a report from a collector out west that the token may not be even that scarce. As I've seen prices realized appear occasionally, it seems to me the price is running around \$50. So keep your eyes open before you pay too much.

COLORADO

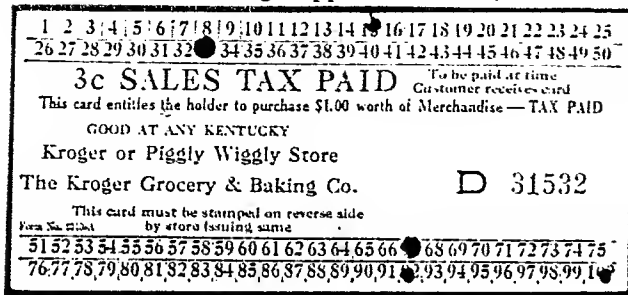
Russ Ward (R-492, Greeley, CO) reports that he has run across an unopened box of CO S-5, the 2 mill red plastic token. He bought it from a local coin dealer who had it stored in a bank vault for years. On page 52 of the catalog up near the top there is a note that the manufacturer of S5 was "probably Ingwersen." As you can see from the picture below, we now have confirmation. This probably can be taken as confirma-

tion that Ingwersen was the parent of P3 and P4, also. There will be a Catalog Supplement Sheet on this box at a later date. It's the same size other Ingwersens, i.e. 142 x 88 x 44 mm.



KENTUCKY

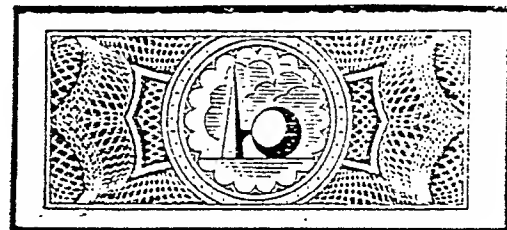
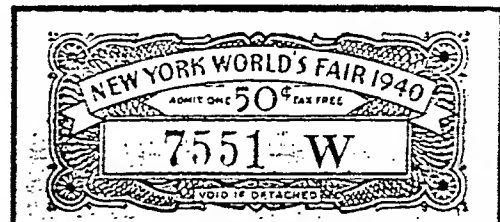
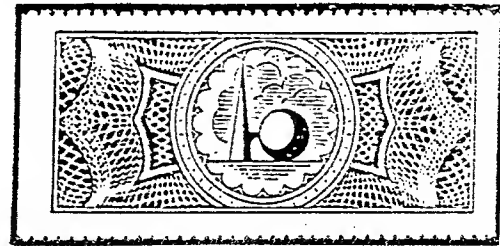
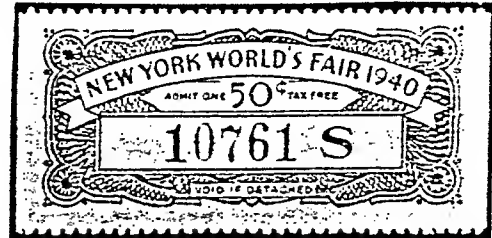
Hermann Ivester (R-495, Little Rock, AR) reports a newly-discovered punchcard from Kentucky. A picture is provided below. The card is 130 x 57.5 mm., buff, blank reverse. Considering it was apparently good in both Kroger and Piggly Wiggly, I'd be willing to guess there are a few more here and there waiting to be discovered somewhere around the state. This will be a Catalog Supplement Sheet, also.



NEW YORK

Tom Holifield (L-327, Alderson, WV) sent in a couple "tax free" tickets to the New York World's Fair, 1939-1940. (The fair was planned for only 1939 but was so popular it re-opened in 1940.) These are for 1940. They are 57 x 26 mm. I'm reminded of the tickets reported and illustrated in *Newsletter 62*, July-

September 1988, about admissions tickets being used in Florida for various state parks, camp grounds, and other recreational facilities, that had the word "sales tax" on them. Although they are interesting, they weren't considered to be really "sales tax tokens," nor are these Tom has reported from New York. When I go to the movies around here, I get a specially printed "ticket" that lists the state sales tax as well as the admission price. From my perspective, the tax is an "admissions" or "amusement" tax, even if it is called a sales tax. Of course, any collector is welcome to include these in a collection of sales tax tokens - it's a matter of individual choice.



NATIONAL SALES TAX: Another Visit

Merlin K. Malehorn L-279

Surely you didn't think the idea of a national sales tax had disappeared?

On pages 8 and 9 of *United States Sales Tax Tokens and Stamps*, Malehorn and Davenport, there are brief comments on the proposals during the Civil War and

after World War I. For various reasons these proposals did not result in a national sales tax. But the idea has not died.

Here are two recent articles from the *Washington Post*, the morning newspaper in and around Washington, DC. The first is an article of April 6, 1995, discussing a proposal by Senator Lugar (R-Indiana) that federal income taxes be abolished and a national sales tax law be enacted. He would abolish the Internal

Revenue Service and ask the states to collect the national sales tax. He believes a national sales tax of about 17% would be adequate to replace the income tax. (Don't get alarmed - remember you wouldn't be paying federal income tax anymore.) Of course, immediate opposition made an appearance - one argument being that the Congress being the way it is we'd end up with both an income tax and a sales tax. Anyhow, it's interesting. Read it.

Lugar Calls for a National Sales Tax To Replace Federal Levy on Income

Senator Says Issue Will Be Central to His Presidential Campaign

By Dan Balz
Washington Post Staff Writer

Sen. Richard G. Lugar (R-Ind.) yesterday called for abolition of federal income taxes and enactment of a national sales tax that he said would promote savings, investment and economic growth.

Lugar, who plans to seek the presidency in 1996, urged elimination of the capital gains tax as well as inheritance and gift taxes. He said he would make the tax issue a central part of his presidential campaign.

Under the proposal, Lugar said he would abolish the Internal Revenue Service and ask states to collect the sales tax. He said the radical change would give citizens greater control over their earnings and greater privacy.

"This means for every American that the money you earn is yours," Lugar told an audience at the Cato Institute here. "You may save it or you may spend it, but the paycheck is bigger without the automatic income-withholding deduction. You need not account for it, report it or hide it. If you spend it, you will pay a national retail sales tax." Lugar leaped into what has become a growing debate, particularly in GOP circles about fundamental changes in the federal tax system. A number of Republicans, led by House Majority Leader Richard K. Armey (Tex.) and

including presidential candidate Sen. Arlen Specter (Pa.), have proposed replacing the income tax with a flat tax.

On Monday, House Speaker Newt Gingrich (R-Ga.) and Senate Majority Leader Robert J. Dole (R-Kan.) named former housing secretary Jack Kemp to head a commission to study changes in the system, with the goal of creating a system with flat rates and more simplicity.

Lugar said a national sales tax of about 17 percent would be enough to replace the revenue lost by abolishing income and other taxes. He conceded many of the details of his plan will have to be worked out, but said he hoped to stimulate debate during the presidential campaign and develop a mandate for a dramatic restructuring.

He said he opposed the idea of a Value Added Tax (VAT), which is a kind of national sales tax. The VAT might be more efficient, he said, but the national, retail sales tax has the virtue of being "apparent . . . visible."

The principal difference between the VAT and a retail sales tax is that, under the VAT, goods are taxed at all levels of production, based on the added value. Lugar's tax would be paid by consumers.

The Indiana senator, who formally will launch his presidential campaign later this month, said purchases of homes would not be covered under

the new tax. He also said Congress should consider ways to exempt some other purchases from the tax, although in general he favored as few exemptions as possible.

The proposal for a national sales tax is an issue that has split conservative Republicans.

Grover Norquist, president of Americans for Tax Reform, issued a quick denunciation of Lugar's proposal, saying it is a "profound strategic error that would destroy the Republican majority coalition of 1994 and reduce the party to permanent minority status." Norquist said unless Congress repeals the 16th Amendment authorizing the income tax, the likelihood is that the country would end up with both a national sales tax and income taxes.

"This is promoted as, 'We'll trade this for the income tax or the corporate tax,' but in the history of the world, it never ends up that way," he said. "It's always an add-on, which makes it a dangerous process."

But Stephen Moore, director of fiscal policy studies at the Cato Institute, wrote in a recent issue of *National Review* that abolition of the income tax has the potential for massive grass-roots appeal. The proposed flat tax, he said, "amounts to chiseling out several bricks from America's Berlin Wall at a time when the public is becoming eager to tear it down completely" by eliminating the IRS and the income tax.

The next article is an editorial from the *Washington Post*. It was published on June 6, 1995, and deals with the same proposal - should we abolish the federal income tax and institute a national sales tax? This

time the discussion arises from a proposal by Representative Archer, the Chairman of the House Ways and Means Committee. Read the editorial. Don't hold your breath.

Income Tax or Sales Tax?

ABOLISHING THE income tax is an idea that Americans need to debate seriously. It is being raised again and by serious people. The tax code is a major force in the country's life, and neither its defects nor, indeed, its virtues ought to be taken for granted.

Rep. Bill Archer, the chairman of the House Ways and Means Committee, is determined to tear out the income tax by the roots, as he puts it, and substitute some variation of a sales tax. His committee is to open a series of hearings today to explore that interesting proposition. The great and central issue is not whether the income tax is popular but whether any substitute would be better—that is, more efficient and fairer.

In behalf of a national sales tax (or its close relative, the value added tax), Mr. Archer argues that it would enormously cut taxpayers' compliance costs, since individuals would no longer have to file returns. Second, unlike the income tax it would not hit savings but only consumption. Encouraging savings ought to be a central purpose of any major tax reform. Third, Mr. Archer believes that it would be harder to evade than an income tax—although that's a claim that the committee needs to explore. Fourth, and here Mr. Archer is quite right, a sales tax is neutral in international trade. It can be rebated on exports and imposed on imports, and with the rise in trade that's not a trivial consideration.

But there are several questions that taxpayers and the committee need to ask. A lot of them

have to do with fairness. American tradition holds that people with large incomes should pay higher shares than those with small. Under a sales tax, everyone pays at the same rate on consumption, and the rich tend to consume less of their income than the poor. It's possible under a sales tax to provide tax relief for the people at the bottom end of the ladder—but not to increase the rate at the top.

Mr. Archer would exempt medical care and, because they are investments, houses. But that's all. Since there would be no income tax, there would be no deduction for contributions to charities.

Actual legislation in this Congress is unlikely. Mr. Archer is setting up an issue for the 1996 presidential election campaign. It's a good issue, and a useful undertaking, and it raises some fundamental philosophical and moral questions about the relationship of government as tax collector to the people and about which activities the society wishes to encourage and which to make costly. You do not have to reach the answers to all the questions being raised by Mr. Archer and others to conclude, however, that if there is to continue to be an income tax, there should be a hunt for a tax code simpler than the present one, and better designed to encourage savings. That is something on which everyone should already be able to agree.

PRICES REALIZED

Bob Slawsky, P.O. Box 864, Windermere, FL 34786, Auction 37, June 8, 1995

708 Ky., Louisville-Arctic Ice Co. Inc. Kentucky
Sales Tax on 10¢ Arctic Ice Purchase, rd, br, 16
mm. XF no sale

1436. 27 mostly diff. sales tax tokens, all in 2x2
holders. \$4.75

Bob Slawsky, P.O. Box 864, Windermere, FL 34786, Summer 1995 Fixed Price List

678. Tax tokens, 80 mixed \$5

C & D Gale, 2404 Berwyn Road, Wilmington, DE 19810, Fixed Price List 27 (Schimmel numbers)

WASHINGTON STATE: WA-5 grey fiber, unsearched for minor sub-varieties, VF-BU, 99 pcs SOLD AS IS, NO RETURNS \$25

WASHINGTON STATE: al (WA-1, WA-7) VF-BU, unsearched for minor sub-varieties, ca. 1,290 pieces SOLD AS IS, NO RETURNS \$100

WASHINGTON STATE: WA-6 & WA-6a group, incl at least 4 shades of green (most are green) & 2 shades of grey, VF-BU, 86 pcs, SOLD AS IS, NO RETURNS \$15

MORE ON ILLINOIS PLANS

Tom Esker, R-446

In the previous issue, Tom provided reprints of a letter written by the Illinois Attorney General on July 8, 1935, about the Illinois Occupation Tax and legality of tokens, and a telegram from the Department of the

Treasury, August 7, 1935, opposing the issuance of tokens. Now we have a telegram in the middle of the discussion, dated July 24, in which the Department of the Treasury says they won't interfere. Sure.

July 24, 1935

The following was released today to all newspapers by the Department of Finance:

"Director K. L. Ames, Jr., of the State Department of Finance announced that he had received assurances today from the office of the Attorney General of the United States at Washington that the federal government will not object or interfere with the State in working out the token problem, and that the Department of the United States Treasury, with the sanction of the President, will immediately request Congress for authority to mint half-cent and one mill coins.

"Director Ames stated that until such time as Congress passes enabling legislation and the proposed new small federal coins are available that the present token will continue to be used temporarily, and in the very near future will be replaced by a type of token which removes any objection on the part of the Treasury Department as to the similitude of Illinois tokens to the federal coins."

ORGANIZATIONAL AND FINANCIAL REPORT

Merlin K. Malehorn, Editor

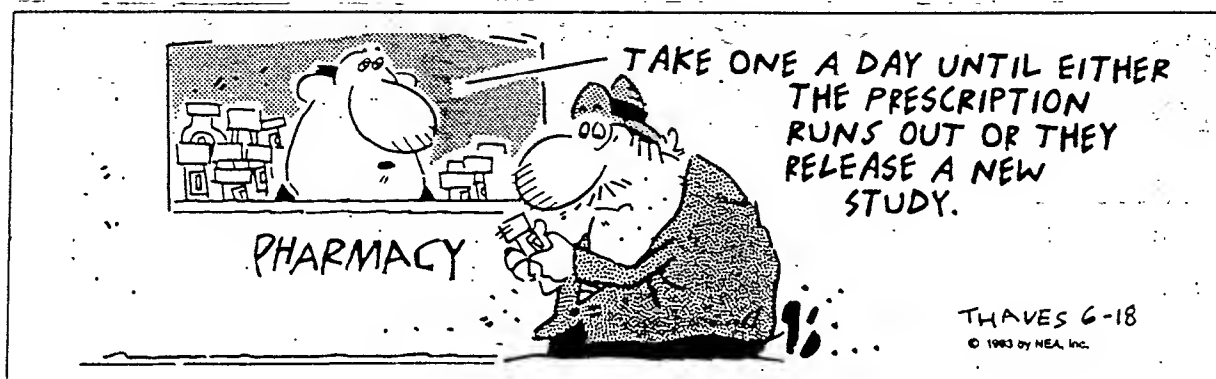
I am continuing to deal with this year's operations using the funds provided by your dues and donations, and by a few sales of publications. The treasury balance of \$1,566.47 in the hands of the President remains as is. The following is a summary report on

income and expenses since the report provided in the last previous *Newsletter*, which ended with a balance of \$439.43 in the cash account at the end of March 22, 1995.

ATTS balance close of business 3/22	\$439.43	Income 5/1 - 5/31	\$269.75
		sales of publications; dues and donations	
Income 3/23 - 3/31	none	Expenses 5/1 - 5/31	\$112.80
Expenses 3/23 - 3/31	\$190.16	printing of publications sold to members; miscellaneous postage	
<i>Newsletter</i> 88 envelopes, printing, postage			
Net balance as of 3/31	\$249.27	Net balance as of 5/31	\$338.06
Income 4/1 - 4/30	\$47.00	Income 6/1 - 6/27	\$8.00
dues and donations		renewal	
Expenses 4/1 - 4/30	\$115.16	Expenses 6/1 - 6/27	\$3.82
primarily printing of publications ordered by members		postage	
Net balance as of 4/30	\$181.11	Net balance 6/27/95	\$342.24

Over and above annual dues, the following members made donations to ATTS: Armstrong, Barnes, Bates, Bennison, Blaylock, Capps, Dean, Eggert, Foss, Glenn, Hallenbeck, Lampkin, Lane, Oyama, Schrader, Smith, Tupper, Wright.

As of 6/27 there are 112 members. 21 are Life and Honorary. Three 1994 members resigned and sixteen did not renew.



MEMBERS - 1995 (06/27/95)

Albert L. Albright, R-188 (1973)
300 NE 91st Street
Seattle, WA 98115-2715

Louis S. Alfano, L-218 (1976)
303 South Kennedy Road
Sterling, VA 22170

Harold Don Allen, F-30, L-30 (1971)
P.O. Box 758 Station P
Toronto, Ontario M5S 2Z1 CANADA

Wilbur C. Armstrong, R-274 (1983)
300 Old Fort Street
Tulahoma, TN 37388

John M. Barnes, R-94 (1971)
P.O. Box 5152
Sherman Oaks, CA 91413

Donald R. Barsi, R-382 (1986)
P.O. Box 7989
Fremont, CA 94537-7989

Claude Bates, Jr., R-257 (1979)
4309 Rainbow Boulevard
Kansas City, KS 66103

Mike Batkin, L-284 (1983)
P.O. Box 24
El Paso, TX 79940

David C. Bennison, R-370 (1985)
P.O. Box 872967
Wasilla, AK 99687

Richard A. Blaylock, R-286 (1983)
437 East 3250 North
North Ogden, UT 84414

Leo Bledsoe, R-57 (1971)
417 SW Stratford Road
Lee's Summit, MO 64081-2732

Pascall S. Brock, R-466 (1993)
169 Wildwood Lane
Lugoff, SC 29078-9252

Bruce A. Bryant, R-450 (1992)
26 Rose Terrace
Chatham, NJ 07928

Ralph Busti, R-498 (1995)
HC-01 Box 1090
Boqueron, Puerto Rico 00622-9701

Terry L. Capps, R-453 (1992)
P.O. Box 0404
Grand Junction, CO 81504-0404

N. F. Carlson, R-454 (1992)
2600 SE Ocean Blvd, Apt J1-11
Stuart, FL 34996-3474

Carl Cochran, R-238 (1977)
12 Pheasant Drive
Asheville, NC 28803-3320

Keith Cope, R-275 (1983)
8365 Costello
Panorama, CA 91402

Tim Davenport, R-232, H-9 (1977)
5010 NW Shasta
Corvallis, OR 97330

Monte C. Dean, R-384 (1986)
#3 - 11th Street South West
Rochester, MN 55902

Lloyd Deierling, R-487 (1994)
P.O. Box 394
Moberly, MO 65270-0394

David G. Doernberg, R-469 (1993)
2504 Mason Street
Silver Spring, MD 20902-5506

Rocco A. DiGiacomo, R-207 (1974)
42 Sunset Drive
Mt. Holly, NJ 08060

Marc A. Duvall, L-426 (1989)
1621 Bigelow Avenue North
Seattle, WA 98109

Roy T. Eggert, R-356 (1984)
24821 Nickelby Drive
Damascus, MD 20872

Paul W. Erb, R-475 (1994)
4342 East Highlands Drive
Paradise Valley, AZ 85253-3209

Joe M. Erber, L-92 (1971)
P.O. Box 1235
Greenwood, MS 38935-1235

Tom Esker, R-446 (1992)
305 Northland
Danville, IL 61832

David N. Ferguson, R-332 (1983)
3405 Richmond Avenue
Staten Island, NY 10312

Jerrold Finch, F-12 (1971)
6705 Elm Beach Road
Ovid, NY 14521

Gerald F. Fisher, L-455 (1992)
77 7th Avenue, Apt 16E
New York, NY 10011-6633

Michael R. Florer, R-409 (1987)
602½ Carson Avenue
La Junta, CO 81050-2228

Harold Ford, R-497 (1995)
3000 Delcourt Drive
Decatur, GA 30003

Oliver A. Foss, R-478 (1994)
8405 Temetate Drive
Santa Maria, CA 93454-9511

Larry G. Freeman, F-10 (1971)
6500 Ely Vista Drive
Parma, OH 44129-6149

Steven Garrett, R-498 (1995)
P.O. Box 2543
Opelika, AL 36803-2543

Ellen B. Gates, R-325 (1990)
1128 Walkup Street
Carbondale, IL 62901

David D. Gladfelter, R-281 (1983)
228 Winding Way
Moorestown, NJ 08057-2632

Clarence E. Glenn, R-317 (1983)
P.O. Box 63
Fork, MD 21051

Ken L. Hallenbeck, Jr., F-51 (1971)
711 North Nevada Avenue
Colorado Springs, CO 80903-1007

Richard W. Halteman, L-193 (1973)
708 Huntwood Lane
Kirkwood, MO 63122

Ralph L. Harnishfeger, R-464 (1993)
73 Cider Press Road, Apt. 5
Lock Haven, PA 17745-9657

Billy Hatch, R-468 (1993)
1809 South Wallace
Enid, OK 73703-8006

Stuart Hawkinson, R-432 (1989)
P.O. Box 5367
Aloha, OR 97006-0367

J. C. Hoffman, R-342 (1984)
P.O. Box 723
Merced, CA 95341

Patrick D. Hogan, L-198 (1974)
2129 Taylor Drive
Iowa City, IA 52240-7052

Wayne Hohendorf, R-268 (1983)
6546 Binney Street
Omaha, NE 68104

Tom Holifield, L-327 (1983)
P.O. Box 713
Alderson, WV 24910-0713

James H. Holtel, L-167 (1973)
153 East Columbus Street
Nelsonville, OH 45764

Lawrence S. Hopper, L-150 (1972)
356 East Desert Inn Road #109
Las Vegas, NV 89109

George Hosek, R-372 (1986)
7411 Idledale Lane
Omaha, NE 68112-2805

Hermann Ivester, R-495 (1994)
5 Leslie Circle
Little Rock, AR 72205

Eric Jackson, R-374 (1988)
P.O. Box 728
Leesport, PA 19533-0728

Richard M. Johnson, F-38, L-38 (1971)
1004 North Bridge
Carbondale, IL 62901

Steven Kawalec, R-496 (1995)
P.O. Box 4281
Clifton, NJ 07012

Robert R. Kelley, R-287 (1983)
2689 Cliff Road
North Bend, OH 45052

Brian G. Kestner, R-354 (1984)
218 Taylor Boulevard
Millbrae, CA 94030-2455

Phil Klabel, R-215 (1975)
RR #1, 3436 East 1st Road
Peru, IL 61354

Steven A. Koezan, R-448 (1992)
1303 Vitalia
Santa Fe, NM 87505-3223

- J. O. Lampkin, R-481 (1994)
66 Orchard Beach Road
North East, PA 16428
- Richard Lane, R-103 (1971)
5868 Salakanun Way
Bellingham, WA 98226-9518
- Ronald Lang, R-187 (1973)
8345 South Moody
Oak Lawn, IL 60459-2521
- Charles H. Lipsky, H-5 (1972)
1225 Day Street
Galesburg, IL 61401
- Charles M. Luce, Jr, R-460 (1993)
1393 Kenalan Drive
San Diego, CA 92154-3732
- Ronald A. Lynch, R-440 (1991)
2310 Highview Road
Mexico, MO 65265-1536
- William J. Macomber, R-177 (1973)
8811 Frankford Avenue
Philadelphia, PA 19136-1411
- George W. Magee, Jr., H-1 (1971)
74 Pasture Lane, #231
Bryn Mawr, PA 19010
- James Majoros, R-435 (1990)
65 16th Street
Toms River, NJ 08753
- Merlin K. Malehorn, L-279 (1983)
6837 Murray Lane
Annandale, VA 22003
- Robert A. Mason, R-98 (1971)
1506 Fincke Avenue
Utica, NY 13502
- M. William Massey, R-340 (1984)
P.O. Box 673415
Marietta, GA 30067
- Jeffery L. McFarland, R-126 (1971)
403 Lincoln Road
Monroe, LA 71203-4249
- Scott P. Mitchell, R-294 (1983)
P.O. Box 1006
New Hyde Park, NY 11040
- Edwin J. Morrow, R-329 (1983)
2603 51st Street
Des Moines, IA 50310
- Ted Mullies, R-489 (1994)
410 South Forrest
El Dorado Springs, MO 64744
- George Nall, Jr., R-476 (1994)
846 Lakeside Drive
Bartlett, IL 69103-4718
- William D. O'Brien, R-482 (1994)
5 Helena Drive
Broad Brook, CT 06106
- Leonard D. Otterson, R-366 (1985)
1318 9th Avenue South
Fargo, ND 58103-2506
- Kazuma Oyama, R-381 (1986)
38 Lauone Loop
Wahiawa, HI 96786
- Thomas A. Pennock, R-424 (1988)
322 North Hancock Avenue
Colorado Springs, CO 80903-3137
- John W. Pereira, R-200 (1974)
P.O. Box 1060
Jackson, CA 95642
- Sam Petry, R-412 (1987)
P.O. Box 167
St. John, IN 46373
- Michael G. Pfefferkorn, F-2, L-2 (1971)
P.O. Box 2829 Carondelet Station
St. Louis, MO 63111
- Denny Polly, R-484 (1994)
P.O. Box 49040
Blaine, MN 55449-0040
- Jeff Quinn, R-373 (1986)
14224 East Boston
Wichita, KS 67230-9254
- Jerry F. Schimmel, F-3, H-7 (1971)
P.O. Box 40888
San Francisco, CA 94140
- Robert A. Schrader, R-431 (1990)
2333 18th Street SW
Cedar Rapids, IA 52404
- George W. Schwenk, R-313 (1983)
177 Merriam Hill Road
Mason, NH 03048-4607
- John J. Scroggin, L-488 (1994)
P.O. Box 71721
Marietta, GA 30062
- Everett Self, R-324 (1983)
P.O. Box 4729
Yuma, AZ 85364
- James W. Semonehik, R-477 (1994)
320 South River Street
Batavia, IL 60510
- Brian A. Smith, R-376 (1986)
Rt. 1, 229 Verdant Lane
Jefferson City, MO 65109
- David Stolaroff, R-393 (1987)
P.O. Box 13559
El Paso, TX 79913-3559
- Joseph E. Studebaker, Jr., R-147 (1972)
2614 Legare Street
Beaufort, SC 29902-5934
- Frank W. Sutura, R-457 (1992)
5 Spencer Path
St. Peters, MO 63376-2559
- John M. Sutor, R-249 (1978)
P.O. Box 725
Galesburg, IL 61402-0725
- Harvey L. Thamm, R-414 (1987)
P.O. Box 163
Stafford, TX 77497-0163
- Donald P. Thannen, R-451 (1992)
309 Kenyon Drive
Springfield, IL 62704
- Edward B. Tupper, R-245 (1977)
6241 34th Avenue NE
Seattle, WA 98115-7310
- George Van Trump, Jr., L-169 (1973)
P.O. Box 26170
Lakewood, CO 80226-0170
- John Vrbancic, R-428 (1990)
722 Coolidge Avenue
Kalamazoo, MI 49006
- James H. Ward, R-467 (1993)
709 Loop Road
Hendersonville, NC 28792
- Russell E. Ward, R-492 (1994)
2029 44th Avenue
Greeley, CO 80634
- Michael J. Werda, R-362 (1984)
1028 Hinckley Boulevard
Alpena, MI 49707-4806
- Doug West, R-474 (1994)
P.O. Box 2
Claremore, OK 74018
- Al White, Jr., L-220 (1976)
26 West 021 Parkside Road
Naperville, IL 60540
- Tim L. White, L-392 (1987)
P.O. Box 91
Rocky Face, GA 30740
- Raymond Wile, R-398 (1987)
195-28 37th Avenue
Flushing, NY 11358-4005
- Henry J. Williams, R-233 (1977)
50 South Helmer Avenue
Dolgeville, NY 13329
- Tom Wooldridge, R-298 (1983)
104 Northwood Drive
Tupelo, MS 38801
- Prentiss D. Wright, R-269 (1983)
P.O. Box 724
Gulf Shores, AL 36547
- Howard J. Wunderlich, R-358 (1984)
308 Parkwood Street
Ronkonkoma, NY 11779



ATTS NEWSLETTER

JUL - SEP 1995

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ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003
Please send address changes to this office.

*Unless otherwise noted, material in this Newsletter may be reprinted
with proper credit to original sources*

ADVERTISEMENTS

FOR SALE

I have a few extras of some of the R-3 - R-7 tokens. The price is based on rarity and also on what I have available. In some cases I have only one or two, so it is first-come, first-served. I pay postage, and anything you purchase is returnable for refund.

Merlin K. Malehorn
6837 Murray Lane
Annandale, VA 22003-1973

OR-R1	NO SALES TAX (boot)	\$4
OR-R2	STOP SALES TAX	\$4
OR-R5	NO SALES TAX (we love ...)	\$4
TX-R7	I don't like sales tax (wooden)	\$12
MC-R3	Simplicity	\$12
MC-O6	Bates MO wood	\$25
MC-O7	Bates 1941 aluminum	\$25
MC-O8	Bates 1941 brass	\$25

MC-O11A through O16A

I have two sets, one with serial 10 and the other with serial 28. I think these six thin woods are worth \$25 each, but am willing to sell for \$100 a set if anyone is that interested.

MC-O11 through O16

I have three sets without the serial numbers. I'll sell for \$75 a set if anyone is that interested.

MC-O17	Pfefferkorn aluminum	\$4
MC-O18	Pfefferkorn brass	\$4
MC-O19	Schimmel - Washington clone	\$7
MC-O20	Schimmel - Dunham clone	\$25
MC-O21	Schimmel - Illinois clone	\$12
MC-O22	Schimmel - California clone	\$7
MC-O23A	Schimmel - Tenino clone - card	\$14
MC-O23B	Schimmel - Tenino clone - strip	\$7
MC-O23C	Schimmel - Tenino clone - single	\$3
MC-O24	Schimmel - Oklahoma clone	\$4

SELL: 100 different transportation tokens for \$16.50
Or 100 mixed \$12.50. Sell 20 different parking for \$5
all postpaid. Joe Studebaker, 2614 Legare Street,
Beaufort, SC 29902-5934.

SELL OR TRADE: The TON MILE TAX pinback
(see New Finds and Other Stuff). Sell to highest
bidder or trade for prison, TT's, or race track tokens.
Bob Kelley, 2689 Cliff Road, North Bend, OH
45052.

WANTED: Both varieties (with and without comma on reverse) of the Dunlap and Florer \$1 brass Indian trader token, c. 1875. Obverse: eagle, drum, and flags. Reverse: GOOD FOR / ONE / DOLLAR / IN GOODS / DUNLAP & FLORER, OSAGE TRADERS. This token is the only numismatic collectible I know of with my surname on it, and the Indian trader John N. Florer is most likely related to me. Michael R. Florer, 602½ Carson Avenue, La Junta, CO 81050-2228.

WHERE'S YOUR ADVERTISEMENT? A SHORT ONE DOESN'T COST ANYTHING.

I have available for sale a wide variety of state-issued sales tax tokens, Ohio sales tax receipts, and Illinois metal provisional sales tax tokens. All in excellent condition. If you are interested, send SASE for detailed price list. TOM HOLIFIELD, P.O. BOX 533, ALDERSON, WV 24910-0533.

NEW FINDS

And Other Stuff

. . . Editor

STRANGERS

Russ Ward recently sent me a Utah "orange" plastic that was interesting. (Remember, Utah used green for the 1 mill, gray for the 2 mill, and orange for the 5 mill.) This piece comes closer to S17 than to any of the other orange plastics, but it is definitely slightly yellower against a white background, and is considerably more transparent. I have an S17 that is more transparent than most of them, but Russ' token is even more so - not waterclear but not too far from it either.

For the moment I'm going to think of it as still another of the many variations we find due to lack of quality control in the production of plastic tokens for all the states that used them. Of course, it may be a real variety, but I'd want to see at least a few more of them before we come to that conclusion. Anybody else have some "extra-transparent" orange Utahs?

RELATIVES

Mike Florer found this one listed in the Spring/Summer 1994 Fixed Price List of Edward G. Kowalczyk, P.O. Box 172, Pebble Beach, CA 93953. Most of the "first cousins" I list have to do with some kind of tax or some tax-related occupation other than sales taxes. However, this is one issued by the Osborne Coinage Company, which was the manufac-

turer of some of the state sales tax tokens. Maybe it's a "first cousin once removed." I have no idea when this was issued, but I guess Dick Johnson might have been the sales manager or maybe someone even higher in the organization. I've occasionally seen listings in other sales for Osborne, Greenduck, and Scoville "company tokens," but not this one.

DECISIONS-DECISIONS-DECISIONS / TO HELL / WITH IT! / LET DICK JOHNSON / SOLVE YOUR / PROBLEM / OSBORNE COINAGE CO.

DECISIONS-DECISIONS-DECISIONS / DO / IT! / CALL DICK JOHNSON / CIN., OHIO / OSBORNE COINAGE CO.

aluminum, reeded edge, 32 mm.

Here's a wooden nickel that is a coffee token and also a "first cousin" tax token. Sorry, no picture available. The report didn't include line divisions in the inscriptions. Printing is green.

Worth 1 Cup of Coffee, OL FASHION SANDWICH SHOPPE Gillette, WY 82716 1001 Shopping Mall, Site 20

TAXPAYERS DOLLAR FOOTHILLS TAX SERVICE, P.O. Box 2649 1001 Shopping Mall Suite 296 Gillette, WY 82716 Worth 5¢ Wooden Nickel

Tom Holifield sent some information about another cousin. Here's a picture. It's bronze, 20 mm. I believe it was issued by the Patrick Mint at the time of the Bicentennial. See Catalog Supplement Sheet No. 11 (09/11/94) for a "Good-For" related specifically to sales taxes, and some general information about these Patrick Mint pieces.

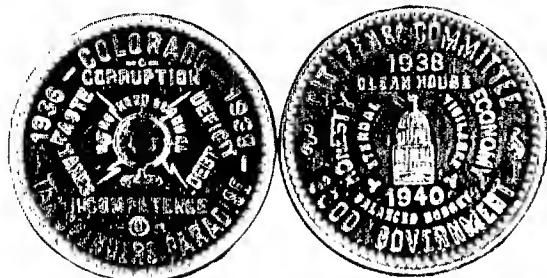


Tom Wooldridge reports the token illustrated below, another "first cousin." It's obviously some sort of protest by a group of Colorado citizens about the quality of the state government, probably in the campaign of the fall 1937 to fill elected positions 1938-1940. Whoever engraved this token must have had quite a field day trying to put it all together. The pictures aren't real clear, so here are the inscriptions, more or less in order from top to bottom and left to right.

COLORADO / CORRUPTION / 1936 WASTE / DEFICIT 1938 / MICROPHONE SCANDAL / (microphone) / TAXES / DEBT / INCOMPETENCE / TAXSPENDERS PARADISE

CITIZENS COMMITTEE / 1938 / CLEAN HOUSE / HONESTY / ETERNAL / VIGILANCE / ECONOMY / (state capitol) / 1940 / BALANCED BUDGET / GOOD GOVERNMENT

aluminum, 32 mm.



Larry Freeman found this item in List #1, Kanawha Exonumia, P.O. Box 2252, Charleston, WV 25328. Another "cousin." No picture available.

1988 / GEORGE BUSH / READ MY LIPS / NO NEW TAXES / (decorative bust of G. Bush)

1990 - THE 'BUSHWHACKED' U.S. TAX-PAYER / GEORGE - READ OUR LIPS / 1 Oz., .999 FINE SILVER (angry taxpayers) silver, 40 mm.

Here's a pinback that Bob Kelley reports. It is also listed in my booklet *LONERS: Tax Tokens That Aren't*. The background is white; the letters T, M, T and T are red, and the rest of the printing is blue. Bob reports it is supposed to be about a railroad tax, but that's not a certainty.



Another relative listed in *LONERS* comes from Canada, and looks like this. Tom Holifield reported it in 1994. It's a pinback with a soldered pin on the reverse. The caricature is of Mr. Brian Mulroney, who was the Prime Minister. 1989 may be the date of issuance. Anyhow, Mike Florer sent in the coin for some pictures. I didn't get the quality I wanted, but here it is. The coin is actually slightly smaller than the pictures I have here.



PRICES REALIZED

John and Barbara Stribhei, P.O. Box 1222, Hot Springs, AR 71902 Price List 157, Fall 1995

T133 LITCHFIELD, ¼¢ (TAX TOKEN) brz, 16 mm. EF \$4.25

Stephen P. Alpert, P.O. Box 66331, Los Angeles, CA 90066, Mail Bid Sale #47, June 19, 1995

521 Arctic Ice co...Louisville, Ky./Kentucky Sales Tax On 5¢ Arctic Ice Purchase (W&Hsig); B, 16 mm, XF Pluse same sized 10, full-luster AU. 2 pieces. \$5

522 Cessna Aircraft Company Cafeteria/GF26¢ Incl. 1¢ Tax Meal; Iron, 23 mm. AU but areas of moderate rust. RARE, from Wichita, Kans. \$24.20

1353 "Souvenir Post Tag" postcard with a Wash. tax token attached on a string. 1943 postmark. 5½x2.75", VF \$5.30

1399 31 misc. US sales tax tokens, plus 25 Ohio paper tax receipts. \$10.25

2067 Missouri cardboard-milk cap tax token printed in red on rev.: "Also Good in Los Angeles 1936, L.A.Conv. Corp." XF \$5.29

2439 206 assorted state sales tax tokens. Many of the plastic ones are warped. \$8

C & D Gale, 2404 Berwyn Road, Wilmington, DE 19810, Fixed Price Catalog 28 (Ed. Note: These are Schimmel numbers.)

GROUP OF 43; 28 diff, inc AL-2,-5; AZ-1(2),-5; CO-1(2),-2(2); KS-1(2),-2,03(2); IL-1,-3; LA-1,-4; MO-1,-5(3),-5A(4); MS-1,-2(2),-6; NM-2(2); OK-1(2),-2,-5; UT-1(2),-3,-5; WA-1,-7(0); 43 pieces VF-BU \$20

WASHINGTON STATE: WA-5 grey fiber, unsearched for minor sub-varieties, VF-BU, 99 pcs SOLD AS IS, NO RETURNS \$25

WASHINGTON STATE: al (WA-1, WA-7) VF-BU, unsearched for minor sub-varieties, ca. 1,290 pieces SOLD AS IS, NO RETURNS \$100

WASHINGTON STATE: WA-6 & WA-6a group, incl at least 4 shades of green (most are green) & 2 shades of grey, VF-BU, 86 kcs, SOLD AS IS, NO RETURNS \$15

OHIO SALES TAX STAMPS TURN SIXTY

David V. Stivison

You have taken a few turns around the track if you can remember the brightly colored squares of paper handed over to you whenever you bought something costing more than sixteen cents - the threshold for the first cent of sales tax you owed to Ohio. Instituted in 1935, Ohio's sales tax turned sixty this year.

During the Great Depression Ohio was one of many states resorting to a sales tax to "meet the needs of the state for poor relief in the existing economic crisis," as stated by the Ohio Sales Tax Act of 1934 (H.B. 134). This Act fills only three pages in the legislative record for that year (Vol. 115 Ohio Laws, Part 2, pages 306-308). Approved December 13, 1934, by Governor George White and Ok'd by Attor-

ney General John W. Bricker, the law went into effect January 1, 1935, right after the Christmas shopping season ended.

Merchants were largely unprepared to collect the new tax. The Ohio Council of Retail Merchants distributed a bulletin warning that no one could sell anything as a retail vendor after January 13, 1935, unless the seller had a state license to do so. Applications were made to the county auditor and cost \$1.00. Newspapers warned that those failing to comply faced a misdemeanor charge and a substantial fine, plus an assessment and penalty of 150 per cent of the tax not collected.

Ohio alone among all the states, however, instituted a comprehensive system to distribute sales tax receipts as evidence that the tax had been paid. From 1935 to 1961 Ohio issued stamps in a variety of designs and colors, in denominations of 1, 2, 3, 6, 9, 12, 15, 30 and 60 cents, \$1.50, \$3.00 and \$15.00.

Each stamp was attached to a "vendor's stub" which the merchant retained. The colorful tax stamps themselves were redeemed by the state from charitable organizations for one-one-thousandth of their face value. What a thrill it was to have a \$15.00 stamp to turn in to the Boy Scouts for new tents or to the PTA for a school outing or new band uniforms! Many of us "of a certain age" fondly remember sitting around the dining room table counting out the stamps and bundling them in stacks of 100 each.

The tax revenue substantially helped Ohio get through the depression. Collections of \$55,000,000 were estimated for 1936, with 45 per cent going to schools, 18 per cent for poor relief, 30 per cent for local government and the remaining 7 per cent used for discounts and administration.

The designs used for sales tax stamps were all elaborate, to foil counterfeiters. Many different printers obtained contracts through the years, leading to a great number of varieties. There are over two hundred separate Ohio sales tax stamps and when watermark, paper color and stamp color variations are added in, there are easily over one thousand collectible varieties.

One of the first issues, the 1935 Columbian Bank Note company set, had vendors' stubs that were even more elaborate than the stamp. The first sets were printed in only one color, but in 1936 two color designs were introduced, with the following combinations: One cent, blue with red Ohio seal inset; two cent red and green; three cent brown and green; six cent green and lilac; nine cent gray and orange-red; twelve cent orange or lilac and black; fifteen cent orange and green; thirty cent olive and red-orange; sixty cent magenta and blue; \$1.50 lilac and green; \$3.00 black and orange; and \$15.00 blue and carmine. These color combinations were used frequently over the next two decades.

The first major change in design occurred in 1939, with the stub design reduced to a simple printed "Vendor's Stub" plus denomination. The design was changed again in 1953 to include the warning "Always obtain from vendor State of Ohio prepaid sales tax

consumers' receipt on all taxable purchases." The final design change, in 1961, slashed the size of the stamp from its traditional 1½" x 1⅞" size to 1½" by 11/16" in an effort to cut printing costs. The stamps were soon abandoned altogether, but the tax lives on.

The stamps themselves, however, still give pleasure to many collectors from coast to coast. Some write scholarly articles for such organizations as The State Revenue Society, American Tax Token Society and The American Revenue Association. When you run into these stamps in old records, do not just treat them as a nostalgic memento but as a part of Ohio's and the nation's history.

1935 \$3.00 stamp
Columbian Bank Note Company



1948 1 cent stamp
Columbian Bank Note Company



1953 60 cent stamp
Reserve Lithograph, Cleveland



1961 2 cent stamp
Reserve Lithograph, Cleveland



PROFILES

. . . The Editor

Ed. Note: This is some more of an occasional but continuing series about members of ATTS. Every so often I send a questionnaire to a few members. Some of them respond with some personal information and then I put it in the file and try to include one or two

"Profiles" whenever it seems to fit in. When the file gets empty I send out some more questionnaires. So if you haven't been profiled yet, just stand by and you'll probably hear from me eventually. My apologies to the individuals profiled here if I have messed up the information you sent me.

Les Albright R-188

Les was born in Seattle, February 12, 1922. He attended elementary and some junior high there, and finished at Orting High School, Orting, Washington, in 1940. He took the usual "hit the books" courses, and also played on the football and basketball teams and ran track.

In November, 1940, Les enlisted in the U.S. Coast Guard where he served throughout World War II. He made Bos'n 1st Class and was discharged in November 1945. Aside from other adventures during the war he also got married in 1942. He and his wife raised a son and a daughter and have five grandchildren.

As a profession, Les drove trucks for Fredericks and Nelson Department Store, a Seattle store, for thirty years, and retired in 1982. In the community he has been active in Scouting, serving as a leader for twelve years. He also coached church basketball for eight, has served as president of various coin and token clubs in which he continues his participation, and has been a volunteer fireman.

The Washington sales tax tokens are of specific interest to Les. He started collecting them at the time when they were being used. He comments that they could be seen on belt buckles, shoe laces, caps, used as washers, and put to various other uses that had

nothing to do with sales tax. In 1975 the late Byron Johnson (one of the founding members of ATTS, as well as a well-known coin collector) presented a slide show on Washington state sales tax tokens and signed Les up for ATTS. Les also visited Mike Pfefferkorn in St. Louis and from then on was hooked. In the new catalog some of the illustrations of the patterns, as well as the information on many of the others, came from his collection. He found the Martin money anti-tax specimen (WA-R7) in an estate sale, and picked up the local piece WA-L40 (Metropolitan Store) in a Seattle coin show. He also purchased Byron Johnson's collection from his estate. He's one of the collectors who enjoys visiting antique shops, shows, conventions, and searching for something new or unusual.

The "collecting bug" bit Les when he was a boy with a paper route, and he still has Indian Head pennies that came into his possession at that time. Although they may not have much intrinsic value as collectibles, he's like many of us who keep things because "I remember how they came to me." In 1974 he started collecting Tenino woods and other wooden items, and also now has five wooden rounds from each of the fifty states. He also collects insulators, Christmas tree lights, Teamsters Union buttons, and odd-ball pens and pencils. Further, he has two complete sets of O.P.A. tokens from World War II, one of which is all errors.

Ronald Lang R-187

Ron was born in Chicago in November 1939. He and his wife, Joyce, were married in December 1958 and have lived in Burbank, Illinois for the last 32 years. He comments that they've lived in Chicagoland all their lives.

Professionally, Ron has worked for the Signode Corporation for thirty years. One of his jobs was dealing with federal government contracts. During the Vietnam war they supplied steel strapping to the armed forces and he recalls how they had to color code the

skids according to the strap size so that they could be easily sorted when they arrived in-country.

Ron spent nine years (1956 - 1965) in the U.S. Army Reserve, Field Artillery. He served in the 124th F.A. Battalion, operating 105 mm. and 155 mm. howitzers, and the 122nd operating the 8" howitzer. He made Sergeant First and was Chief-of-Firing Battery.

Ron has a considerable range of collecting interests. Here are some of them.

Imperial German shoulder straps with unit markings on them, uniforms, caps, helmets, and any type of uniform accouterments, from the time period 1870 to 1918.

Anything dealing with World War I Air Service and the Tank Corps from any country.

U.S. shoulder sleeve patches from WW I to the present, and U.S. chevrons from the Civil War to present.

Stamps of Germany and her colonies, and United States stamps, and then world generally.

U.S. coins, U.S. type collecting, Germany, and world in general.

U.S. paper money, Confederate paper money, Germany, Philippine Island guerrilla currency from WW II, WW I P.O.W., and WW II concentration camp money and insignia.

"Chits" and metal tokens from U.S. bases stateside, Vietna, and the world in general, and has over 1,500 chits and around 600 tokens.

Match book covers, mainly U.S. bases, Navy ships (pre- and post- WW II), Civilian Conservation Corps camps, and WW II patriotic.

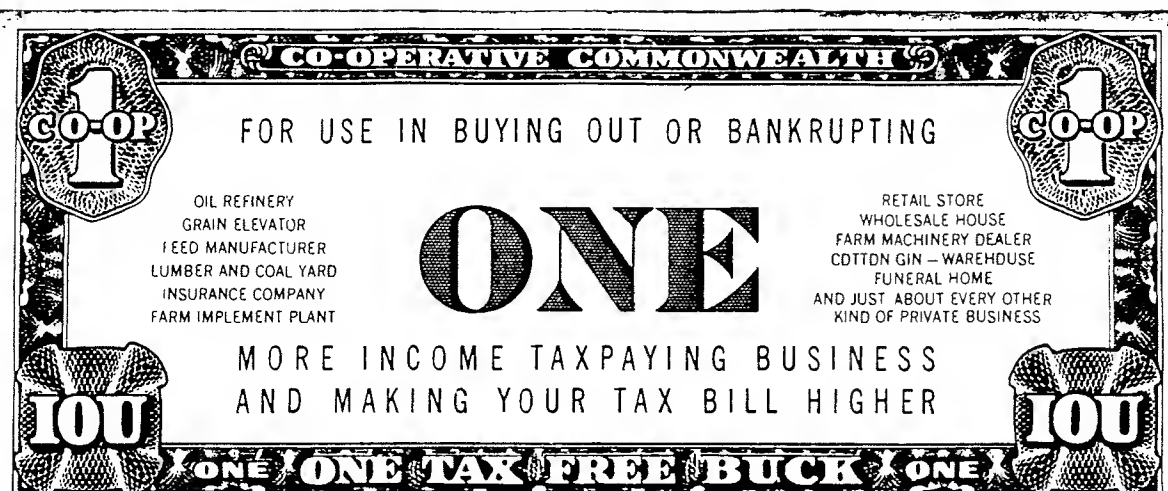
Surrender leaflets, WW I to present.

Whew! (Editor's note.)

Jerry Bates got Ron interested in collecting tax tokens as well as many other collecting areas. Ron comments that Jerry was really a good guy to know and was always willing to help and answer questions. Basically, Ron's collection of sales tax tokens is a general collection, although he does like to get into some of the varieties and errors.

Although they have nothing to do with sales tax per se and aren't even tokens (or paper money, for all that matter), Ron sent along the two pieces of paper below. Perhaps if tokens that deal with taxes other than sales taxes are "first cousins," something like these would be "fourth or fifth cousins" or at least distant relatives.





ORGANIZATIONAL AND FINANCIAL REPORT

Merlin K. Malehorn, Editor

I am continuing to deal with this year's operations using the funds provided by your dues and donations, and by a few sales of publications. The treasury balance of \$1,566.47 in the hands of the President remains as is. The following is a summary report on income and expenses since the report provided in the last previous *Newsletter*, which ended with a balance of \$342.24 in the cash account as of June 27, 1995.

Please note that at the end of this three month period our balance is just about what it will cost to print and

mail this *Newsletter* 90. What that boils down to is that the next issue, which will be October-December 1995, will have to be funded out of the treasury in order for us to come out even at the end of this year.

I've been trying to cut down on the number of pages in order to reduce printing costs. As nearly as I can estimate, we may be able to come out just about even on dues versus expenses in 1996, keeping dues at \$8, assuming there are some donations in addition.

ATTS balance close of business 6/27	\$342.24	Net balance as of 7/31	\$192.72
Income 6/28 - 6/30	none	Income 8/1 - 8/31	none
Expenses 6/28 - 6/30	\$162.57	Expenses 8/1 - 8/31	\$10.25
<i>Newsletter 89</i> envelopes, printing, postage		misc. postage and pics for <i>Newsletter</i>	
Net balance as of 6/30	\$179.67	Net balance as of 8/31	\$182.47
Income 7/1 - 7/31	\$19.00	Income 9/1 - 9/27	none
dues and donations		Expenses 9/1 - 9/27	\$11.88
Expenses 7/1 - 7/31	\$5.90	misc. postage and pics for <i>Newsletter</i>	
misc. postage and pics for <i>Newsletter</i>		Net balance 9/27/95	\$170.59

HISTORICAL PRICE LISTS

... The Editor

Sometimes we forget that there were a few individuals who got into sales tax tokens as dealers very early in the game. I think most of us recall George Magee, Jr., as a pioneer, but we think of him as a collector and forget that he was a buyer and seller of tax tokens. But there were others. L. Davis Reese, Denver, Colorado, was one of them. Mr. Magee

recently sent me a file of historical price lists, including some of Reese's. The two slips are both deep orange and don't photocopy very well, so the edges don't show up. They are about 3" x 6". There is a date of July 9, 1936, on one of them; you may be able to see just a trace of it at the top.

SPECIAL 25 CENT SET

Contains nine all different, official state tokens, as listed, for only 25 cts., postpaid.

Colorado
Oklahoma, 2 vars.
Illinois
New Mexico, 2 vars.
Washington
Missouri, 2 vars.

SPECIAL 50 CENT SET

Contains nine, obsolete, mostly hard to get, tax tokens, as listed, for only 50 cts., postpaid.

Illinois locals—
5 different towns
Illinois, first issue, round
Jackass Wooden Tenino
Kentucky Private Provs.
Set of 2 varieties

SPECIAL 60 CENT SET

Contains all the eighteen different tokens listed in both the above Special Sets, a splendid lot, for only 60 cts., postpaid.

L. DAVIS REESE

P. O. Box 244

Denver, Colo.

ILLINOIS LOCALS

Provisional Illinois tax tokens. Issued several years ago, now obsolete and becoming increasingly difficult to obtain. Items pencilled through are not in stock. Price 10c each, NET.

Anna
Arcola
Beardstown
Bunker Hill
Carbondale
Casey
Chandlerville
Charleston
Effingham
Galva
Gillespie
Jacksonville
Jasper County
Kewanee
La Salle
Litchfield
Mattoon
Moline, copper
Moline, aluminum
Murphysboro, aluminum
Murphysboro, cardboard
Paris
Pike County
Rock Island, copper
Rock Island, aluminum
Rushville
Saint Anne
Virginia

L. DAVIS REESE

P. O. Box 244

Denver, Colo.

Pinckneyville
Toulon

JUNK THE PENNY

Editor's Note: Tom Severn sent this article in. I believe it's from the *Wichita State Journal*, if the initials he penned at the bottom mean that. It's not really about sales tax tokens per se, but it's interesting. There is talk around Capitol Hill, as well as in some numismatic circles, about getting rid of the penny.

Personally, I figure that'd just give states an opportunity to buck the sales tax up to a round 5¢ or even 10¢, since I've never had much sense of trust that state sales taxes are ever likely to go down. Of course the situation is more complicated than that. But I've included the article mostly because it relates to the pennies with which many of us pay our sales taxes.

Junk the Penny

By CHRISTOPHER CALDWELL

Six months ago, I took a canvas bag full of pennies and other change to my bank, found a teller who looked like she had a few hours on her hands, and began to count them out for deposit. When she told me, "Sorry, we don't accept unrolled pennies," it angered me considerably (as I lowered my 15-pound sack to the lobby floor). It surprised me, too: I'd always known pennies were practically worthless, but it hadn't occurred to me that they were literally worthless. When a unit of currency is so worthless that a bank won't accept it when it's offered with no strings attached, there's something wrong.

To figure out how wrong, I started doing some math. I took my jar of change home, to get my pennies into spendable (rolled) form. I separated the pennies from the other change (25 minutes), counted them into 50s (10 minutes), and funneled them into rolls (another 10 minutes). I came up with 11 rolls this way, for an average yield of \$7.33 an hour. Subtract the \$2.99 it cost me to buy a package of penny rolls from the local drugstore, and you come up with \$4.34 for an hour's work. That sounds like a good rate: hovering right around the minimum wage. Until you remember that what you're laboring for is the privilege of spending your own money.

So pennies are not worth rolling, fine. But they're even more worthless than that: They're not even worth picking up off the street if you drop one. Think of it on a per-hour basis: You drop it (two seconds), locate it on the ground (three seconds),

bend down (two seconds), claw at the dirt to get your fingernail under the penny (never as easy as it looks: three seconds), rise (one second—if you're young), and slip the penny back into your pocket (one second). Here is a 12-second operation for one cent. Extrapolate this to an hour and you have a job that involves eye-strain, stoop labor, scrabbling in the dirt with your fingernails, and embarrassment, and pays \$3 an hour. All this, in order to accumulate piles of heavy copper-coated alloy that you're going to have to spend another hour of "rolling time" some months down the line to even be allowed to spend. Would you do such work?

The penny is an insult and a con job. It functions as a little spinning piece of propaganda to dupe people into thinking that the money they have in their pocket is worth something. It isn't. Economists were urging that we scrap the penny even in the 1960s, when it was worth four times what it is now. In Northeastern cities at least, a penny now buys a quarter of a piece of bubble-gum, a fifth of a Life-Saver, one M&M, 2.5 seconds of payphone conversation, 7.2 seconds of a movie, 14 words of a novel, 16 seconds of parking at a meter (four seconds in a garage), a teaspoon of cola, a drop (literally) of whiskey, or a taxi ride that will convey you 11 1/2 feet.

People hate pennies, and are outraged at having to spend and accept them, but the government protects its penny prerogatives mercilessly. One Washington restaurateur I know set his cash register to round up or down to the nearest nickel. He

was raided by agents of the Treasury Department and forced to pay a \$1,000 fine. (Could've been worse, right?) He now has one of those little add-a-penny, take-a-penny boxes, which allows his anti-penny patrons to reach in and share the germs of everyone else who hates pennies. This is a true measure of the penny's worthlessness: What other unit of currency do businessmen display on countertops with a sign reading, "Here! Take one of these if it helps you pay the bill?"

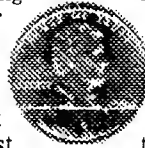
Sure! Have a Deutschemark! Have a Krugerrand!

Here's a solution to this national disgrace. Change the currency to abolish the penny. The nickel would become a "new penny," making the current dime a "new tuppence," the current quarter a "new nickel," the current half-dollar a "new dime." The current five-dollar bill would be a "new dollar." We'd have to create a "new quarter" worth \$1.25 in today's money, but that surely will not upset anyone who's ever had to deposit 14 quarters into a cigarette machine, or regularly carries to the laundromat enough quarters to armor a tank with.

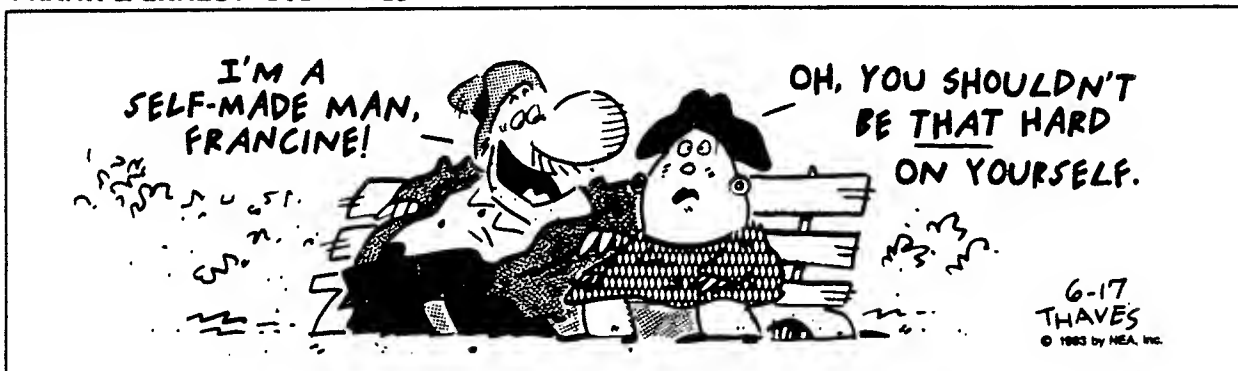
There would be problems in transition: The twenty would have to function for a while as a four-dollar bill, which would strike Americans as queer—though not as queer as a three-dollar bill.

Or the continued existence of our junk currency, the penny.

Mr. Caldwell is a senior editor at the *American Spectator*.



FRANK & ERNEST BOB THAVES





ATTS NEWSLETTER

OCT - DEC 1995

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ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003
Please send address changes to this office.

*Unless otherwise noted, material in this Newsletter may be reprinted
with proper credit to original sources*

***MAY YOU BE BLESSED WITH THE JOY OF
THE HOLIDAYS THROUGHOUT THE COMING
YEAR***

ADVERTISEMENTS

SELL: 100 different transportation tokens for \$16.50
Or 100 mixed \$12.50. Sell 20 different parking for \$5
all postpaid. Joe Studebaker, 2614 Legare Street,
Beaufort, SC 29902-5934.

LOOK IN YOUR JUNK BOX: Do you have any
TT's, prison, or race track tokens, badges or pinbacks,
for sale or trade. Bob Kelley, 2689 Cliff Road, North
Bend, OH 45052.

WANTED: The following sales tax tokens: MO S2,
S4, S23, OK S7, S8. AND all types of documents,
stamps, tokens, pins, badges, forms, etc., having to do
with state or federal "TAXES" or "REVENUE."
John J. Scroggin, P.O. Box 71721, Marietta, GA
30007.

WANTED: Texas anti-tax tokens. My UNC MS65
Spears for your Barlow, Johnson, Smith in same
condition; will trade for or buy all anti-tax tokens.
Larry Warner, ATTS R-203, 2945 Jacaranda, Harlin-
gen, TX 78550-8658; 210 425-9200; 210 542-4784.

NEED: Brigham, Johnston, Keatts Texas anti-tax
tokens. Trade or buy. Larry Warner, ATTS R-203,
2945 Jacaranda, Harlingen, TX 78550-8658; 210 425-
9200; 210 542-4784.

NEED: General U.S. sales tax tokens from a list
geared to Malehorn and Davenport's catalog with
prices. Larry Warner, ATTS R-203, 2945 Jacaranda,
Harlingen, TX 78550-8658; 210 425-9200; 210 542-
4784.

A FEW CALIFORNIA CARDBOARDS:

CA-L10 White Log Tavern (strip of 8)	\$12
CA-L12A White Log Tavern (card error)	\$12
CA-L13A Warboys white ¼ (card of 20)	\$2
CA-L14A Warboys white 1 (card of 20)	\$2
CA-L16 Warboys orange ¼ (card of 20)	\$2
CA-L17A Warboys orange ¼ (card of 20)	\$2
CA-L18 Warboys salmon 1 (card of 20)	\$2
CA-L19A Warboys orange 1 (card of 20)	\$2

Merlin K. Malehorn, 6837 Murray Lane, Annandale,
VA 22003

I have available for sale a wide variety of state-issued sales tax tokens, Ohio sales tax receipts, and Illinois metal provisional sales tax tokens. Excellent condition. If

you are interested, send SASE for detailed price list. **TOM HOLIFIELD, P.O. BOX 533, ALDERSON, WV 24910-0533.**

PRICES REALIZED

Norman G. Peters, P.O. Box 29, Lancaster, NY 14086, Fixed Price List No. 104, Early Fall 1995

Mississippi Sales Tax Tokens - Schimmel numbers 3 & 4 white and gray fiber quite scarce nice VF pair
\$5

C&D Gale, 2404 Berwyn Road, Willminton, DE 19810, Mail Bid Sale #15, July 17, 1995
(Schimmel numbers)

1014 Group of 19: AL-6,AL-7,AZ-1,CO-1,CO-2,CO-5,IL-3,NM-1,NM-3(Type III),UT-2,UT-5,UT-6,OK-1,OK-2,PK-4(2),OK-5,OK-17(2),19 pieces, VF-MS, most AU-BU
\$3

1015 Group of 17: AL-6, AL-7,AL-13,KS-1,OK-1,OK-4,OK-5,OK-6,OK-11,OK-14,OK-17,OK-19,MO-7(narrow letters),MO-8(broad letters),UT-5,WA-1,WA-5,17 pieces,EF-MS
no sale

Jerry F. Schimmel, P.O. Box 40888, San Francisco, CA 94140, Auction 32, August 6, 1995
(Malehorn and Davenport numbers)

213 (AL#S10a) 1 numeral 4 mm, off-wht AU (\$5)
\$5

214 (AL#S11) 1 numeral 5 mm, off-wht AU (\$5)
\$3

215 (AL#S14) 1 numeral 7 mm, off-wht AU (\$3)
no sale

216 Group Lot: (AL#S13,S19,AZ#S4B) 4 pcs, 3 dif AT-Unc (\$3)
\$4

217 (MS#S5b) 5 red-brn F (\$12) \$9

218 (NM#S3) 5 error of five cents EF (\$12)
\$10

219 (NM#S7) 1 wht fiber Unc (\$12) \$10

230 (NM#S8) 5 blk fiber Unc (\$25) \$18

231 (OK#S5 error) 1 Token/Asst alum ctr hole unpunched EF \$9) \$14

232 (OK#S13) 1 Token/Asst tan fiber Unc (\$15)
\$9

233 Same EF (\$9) \$7

234 Roll Lot, Original Wrappers: 2 Rolls (OK#S1) 1 Chk/Chk Al Unc; 1 Roll (KS#S1) 2 Zn Unc: plus loose bag of 37 pcs F-EF, mostly OK (\$20)
\$25

235 (TX#R1) Anti Tax, Jim Barlow Al AU-Unc (\$9) \$25

236 (TX#R2) Anti Tax, Jake Johnson Al AU-Unc (\$9) \$25

237 (TX#R3) Anti Tax, Stanford Smith Al AU-Unc (\$9) \$9

238 (TX#R4) Anti Tax, Franklin Spears Al AU-Unc (\$9) \$9

239 Group Lot: mostly state, some iL Provs, 40 dif F-Unc (\$5) \$4

240 Loose Bag Lot: 435+ ics, state issue, Unc to Fair (\$25) \$15

Ed. Note: Jerry's auction also included lot 1001, "Russia: The 1705 Beard Tax Token Bz 22 VF ((\$250-400); One of the 'Novodels.' Restruck at St. Pete Mint up to 1905. Still a desirable piece." This is one of the intriguing historical pieces about which I have reprinted articles occasionally. There was no sale.

Stephen P. Alpert, P.O. Box 66331, Los Angeles,
CA 90066, Mail Bid Sale #48, October 23, 1995

791 Bulk Lot of 634 state sales tax tokens, good mixture, from many sources, unsearched by me for better pieces (MB\$35) \$47.08

792 Arctic Ice Co...Louisville, Ky/Kentucky Sales Tax On 5¢ Arctic Ice Purchase (W&Hsig); B, 16mm. XF. Plus sale 10¢, AU 2 pieces \$4

1894 Simplicity Tax.../1%(train)Sales Tax Penny 1921...; C, 23 mm, XF \$5.50

Bob Slawsky P.O. Box 864, Windermere, FL
34786, Auction 40, November 30, 1995

146 Ky, Louisville, Arctic Ice co Kentucky Sales Tax on 10¢, rd, br, 16mm, AU \$1.55

REPRINT FROM *NUMISMATIC NEWS*

The article which follows first appeared in *Numismatic News*, October 5, 1993. With their permission it is reprinted here. It has been rearranged somewhat to conform to the available format, but otherwise is as first appearing.

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NUMISMATIC NEWS

October 5, 1993

New comprehensive catalog of tax tokens being published

By Eric von Klinger
"News" Editorial Staff

A new standard catalog for tax token collectors, several years in preparation, is due out at the end of September.

Merlin K. Malehorn, editor of the American Tax Token Society, and Tim Davenport, secretary/treasurer of the society, are co-authors of *United States Sales Tax Tokens and Stamps: A History and Catalog*. Davenport provides a history of sales taxes since ancient times and writes a historical overview for each of the token-issuing states. Malehorn has done the cataloging, including not only tax tokens but also counterstamps, pro- and anti-sales tax items and other related items.

The last of the pioneering works in this field, *Chits, Chiselers and Funny Money: A History and Catalog of United States Sales Tax Tokens, Receipts and Punch Cards*, by Jerry F. Schimmel and Michael G. Pfefferkorn, was published in 1977 and has long been out of print. It has been so sought by latecomers to this collecting specialty that a copy fetched \$85 a few years ago, Malehorn relates.

Now ATTS members, about 120 strong, and others interested in this Depression-spawned series of necessity money will have a new standard to which to refer.

Malehorn says he and Davenport struggled to retain the numbering system of the 1977 work but found the task unwieldy, and so a new numbering system has been created. Cross-reference tables to *Chits* numbers and to numbers in a booklet by Schimmel, (*U.S. State-Issued Sales Tax Tokens* (second edition 1980)), are provided in the back of the new work. But the Malehorn-Davenport numbers are sure to be the future standard, with any new finds being incorpo-



Collectors agree Arizona's copper tokens are the prettiest.
rated into the system.

ATTS members rallied to provide examples for photographing, with the result that illustrations are provided for more than 98 percent of entries.

Sixty years after the first of these tokens was produced, discoveries are still being made, especially in varieties and in the "counterstamps" found on reverses of Missouri cardboard pieces (some being simply contemporary handwriting). The latter make up probably the largest single batch of new material in the new book, Malehorn says.

Historical documents and anecdotal history are also a rich field of exploration.

Malehorn credits the research put into *Chits* with making the new book's inclusiveness possible.

"Without it, we'd be about 15 years behind where we are at present," he wrote in the spring issue of *ATTS Newsletter*.

He also credited the publishers, Jade House Publications (well-known exonumists David E. Schenkman and Paul A. Cunningham), for assuming many costs, especially for illustrations.

Use Of Tokens

During the Great Depression of the 1930s, state and local governments found themselves pinched for revenues

and sought novel ways to tax their people. States began adopting sales taxes, typically for 2 percent, about the same time that municipalities began installing parking meters.

In a time when prices were a fraction of today's, the new retail levies often fell on purchases of less than half a dollar. (The first national minimum wage, in 1938, was 25 cents an hour.) Even in purchases of greater amounts, rounding the tax to whole cents seemed quite an extra imposition.

When a 2 percent sales tax was adopted in Illinois in 1933, many private and community tokens began appearing in quarter-cent denomination. Today these tokens are known as "provisional" issues, as opposed to the official state issues that were to follow.

The first issue authorized by a state legislature was in the state of Washington, in 1935. These pieces carried no denomination but served as change or payment for "tax on purchase - 10 cents or less." In what was to become something of a pattern among the states, a center hole was punched and the tokens were of aluminum, not a U.S. coinage material.

That same year, Illinois raised its tax (rechristened a "retailers' occupational tax") to 3 percent. The legislature, having quashed the earlier "provisionals," now ordered tokens made. These were aluminum and round like Washington's, but without a center hole and with the denomination 1-1/2 mills. The tokens, which *The Numismatist* reported at the



Missouri's early cardboard tokens were like milk bottle caps.

time were expected to cost the state 75 cents to \$1.50 a thousand, were sold at face value to retailers, to use as change.

T.J. Collidge, acting U.S. Treasury secretary, soon sent a telegram to the Illinois director of finance, questioning the state's constitutional authority to issue the tokens.

Illinois legal experts had cleared the way for the legislature's action, on the grounds that the pieces were tokens such as any retailer might issue and not "money."

The U.S. Treasury Department sought new coins in denominations of one mill and half-cent (five mills). The Associated Press dubbed the proposed coins "midget money." But Congress never authorized such small-denomination coins. The AP reported that a House committee found the measure drawn "too broadly," while senators refused to act on grounds token coinage was "a state matter."

Nor did any U.S. government action to outlaw the state tokens follow.

What did follow was the adoption by several other sales-taxing states of the token system.

A short list would be:

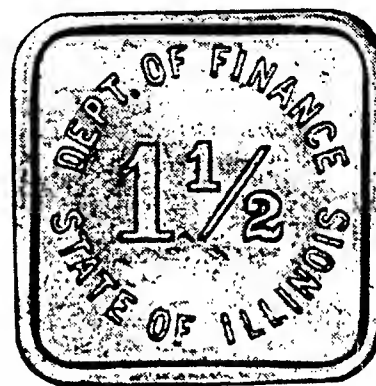
- Alabama - aluminum, brass, zinc; (later) fiber, plastic.
- Arizona - copper alloys, aluminum, zinc.
- Colorado - aluminum, zinc; (after U.S. entry into World War II) fiber, plastic.
- Illinois - aluminum.
- Kansas - aluminum, zinc.
- Louisiana - aluminum, brass.
- Mississippi - aluminum, brass; (later) fiber, plastic.
- Missouri - cardboard, zinc, plastic.
- New Mexico - aluminum, copper, fiber, plastic.
- Oklahoma - aluminum, brass, fiber, cardboard.
- Utah - aluminum, plastic.
- Washington - aluminum, fiber, plastic.

Most tax tokens are simply designed, in part because so many come with a center hole to distinguish them from coins. (Colorado's first tokens also were square, giving rise to the nickname "Chinese aluminum.") The use of a hole - round or square, or in the shape of a star, a cross or a triangle - creates another category for the error collector. Die varieties also are sought, and the use of fiber and plastic creates color varieties.

Among the blander issues are Missouri's cardboard "milk bottle caps." But because they are printed on only one side, these pieces can be found with interesting advertising or other messages ("counterstamps") on the reverse. When the state ordered a new quantity, it made the tokens somewhat smaller and had printed on the reverse a statement about the purpose of the tax, to end the "defacing" of the pieces.

Collectors agree that Arizona's tokens are the prettiest. The one-mill uses the state seal as motif, while the five-mill has an attractive design featuring a cactus. The earliest pieces were struck in native Arizona copper, by the Osborne Register Co. of Cincinnati.

Instead of tokens, Ohio first used a punchcard system, then started providing paper receipts having some redemption value for schools. When a school was having a drive, students would usually find plenty of the "stamps" discarded on store floors.



This Illinois token carries a denomination of 1 1/2 (mills).

Merchants usually regarded receipts or tokens as a nuisance, and most of the states abandoned tokens during the 1940s. Missouri continued tokens until 1961, and Ohio kept its "stamps" until 1962.

Hastening the demise of tokens was the bracketing system soon adopted by states: applying the tax in whole cents to ranges of retail prices. Also, as prices rose - and so did state tax rates - the value of a fraction of a cent diminished. Today, when proposals to eliminate the cent arise, it seems incredible that within the lifetimes of many the Treasury wanted to mint mills.

Tax Token Society

The American Tax Token Society was formed in 1971.

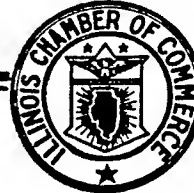
It publishes *ATTS Newsletter* quarterly. An index through 1992 is available, along with past issues. The society also has for sale a number of reference works, including reprints of important works from numismatic periodicals.

Officers are: Richard Johnson, president; Jerry F. Schimmel, vice president; Tim Davenport, secretary/treasurer; Merlin K. Malehorn, editor; and Robert D. Leonard Jr. and Ken L. Hallenbeck Jr., board members.

ILLINOIS: MERCHANTS' REACTIONS

This is another of a series of items provided by Tom Esker, R-446, Danville, IL. It's an interesting viewpoint on what the merchants were planning to do in reaction to the state-imposed Occupational Tax, which pretty much started the whole series of events in the state. It finishes on the next page.

ILLINOIS CHAMBER OF COMMERCE



20 NORTH WACKER DRIVE
CHICAGO

December 7, 1934

IMPORTANT BULLETIN

Relative to the Sales Tax

We have been reliably advised that an agreement is imminent between the large department stores and other important mercantile units of the city whereby the Occupational Tax will very soon be shown openly - as a cost item - on each separate sale.

This is exactly in line with the program long ago recommended by the Mercantile Division of the State Chamber, adopted in accordance with Department of Finance regulations and by many merchants in Chicago and almost universally downstate.

Chicago merchants who, we are advised, are very likely to reach the important decision to show the tax openly have done so after conferences with the Administration and Department of Finance which indicate proper changes in the Regulations leading to much appreciated cooperation on the part of the Department and for the benefit of the retail industry.

The following bracket system for collecting the equivalent of the amount paid the State - as a cost item - has been announced as follows:

- On sales up to and including 18 cents - no tax
- On sales from 19 cents to 65 cents - 1 cent tax
- On sales from 66 cents to \$1.00 - 2 cents tax
- On sales above \$1.00, 2 per cent with ordinary fractional rules observed

The tax cannot be collected as a tax, but as an expense item. Proper wording for the card to be displayed in the store - as an announcement of policy - should be about as follows: "2 per cent is added to the indicated price of merchandise sold in this store to cover Occupational cost of doing business in the State". Designate the added amount not as a tax but as an added cost of doing business. Simply add it as "Occupational Expense", abbreviated to O. E. if desired, or use some similar term to convey this meaning.

We do not know the exact date when this formal announcement will take place which insures action. However, it will be in the very near future - possibly early next week. Our position in the matter is simply to suggest that you get fully ready for this important move - have your cards printed and your salespeople properly instructed. We will advise you of the exact date of this uniform action immediately.

J. T. Meek, Director
MERCANTILE DIVISION

Will those now showing the tax on the old bracket basis please note the change in bracket. We urge you to prepare, upon notice, to make this change, which will be more fair to all concerned.

A PERSONAL NOTE

... The Editor

In Newsletter 87, last year's end-of-year issue, I included an article "What I Want for Christmas." If you have that issue, you might want to go back and read it again because it is a sort of "where are we and where (maybe) should we try to go" as specialists in sales tax tokens.

There have been some serious changes in my personal situation in the recent months, and therefore I think it appropriate to update all the members about what's ahead, because it will impact on the next two or three years.

Last spring I strained my back, as we (or at least we "older types") do most of the time. (I'll be 70 next March.) It wasn't anything serious. Because I've always been heavy into gardening, flowers, lawn, keeping the house maintained, etc., I was used to such strains. Most of the pain disappeared, which I helped with increased stretching and weightlifting exercises. However, some did not. Instead it got more severe, and I finally went to the family doctor in early November. He said "Well, maybe, but let's get a test." A couple chest xrays didn't show much, but a nuclear bone scan showed considerable abnormal metabolic activity around my upper spine and upper right arm bone. Off to the cancer specialist for a whole bunch of xrays. Off to the CT scan, which showed bad stuff. Off to the hospital for six days of MRI, radiation, steroids, and rest. Turns out I have multiple myeloma, which is their name for what I just call "cancer of the bone marrow." The bone marrow is pretty com-

plicated stuff and I sure don't understand it all, but the cancer is making too much of some part of the marrow, and that leaks out around all my bones and also attacks the other parts of the marrow. So my immune system "sucks" and I am getting globulin to protect it somewhat. The radiation stopped the growth on the interior of my spinal column, which was beginning to push on the spinal cord and threaten some of my ability to move my arms and legs and control functions of elimination. I started the "hard stuff" chemotherapy the middle of December, by intravenous insertion. My health and heart have been good, so the doctor said he'd give me the "max dosage" which means I went four days straight for some really poisonous stuff, and will do the same thing once a month for several months. Then we will see where we are. The doctor says about a year of treatment should drive it into remission, although I should feel better in two or three months.

Actually, I feel OK. I get short of breathe after a few steps or stairs, tire more quickly, have less energy, and sure have a lot less strength. I never used to catch anything other than a spring and fall cold, and rarely had shots except when the Navy insisted, but now I'm more worried about what kinds of odd infections and viruses I might catch since my immune system is down. The doctor made me get shots for this year's flu and pneumonia, aside from the globulin.

The projection statistically for this sort of cancer is that half the patients live around 4 years, and some people survive ten or maybe more. Since my health

has been excellent, the doctor is optimistic - but then, he's supposed to be. Besides, I'd be 80 in ten years, so who's to complain?

I've provided all of this medical stuff because I recognize all of the members pretty much relate to ATTS primarily through the *Newsletter*, and I wanted to give you a sense of what's developing in your society. So what does this all mean to ATTS?

When I took over editorship in the spring 1985, I never dreamed I'd end up spending more than ten years at it, or end up teaming with Tim Davenport to put out a new catalog. It started out as just something interesting to do and I was curious about the few New Mexico and other states' tokens I had accumulated as a teenager. But it turned into a project, which I have enjoyed a lot.

Over the course of the years, I've built a large reference library of just about everything I could lay my hands on by begging, borrowing, or buying. It's been fun to do, and serves as a source of many of the articles that appear. Many of you have contributed material to it; I never throw away anything that has any promise of being useful. As far as I am concerned, with the exception of a few hobby publications in which articles I have written have appeared, the whole library belongs to ATTS and will go to the next editor.

At this point I have no intention of stopping. I still have an ambition to get past issue 100. But if I don't make it, someone will have to pick it up or, in my opinion, this outfit will again slip into the doldrums as it has in the past when the editor has not been active and aggressive and assertive and creative. In all honesty, the editor is the grease for the whole operation simply because he or she is the only one who sits on top of the primary means of regular communication.

So I'm beginning to look around to see if we have a member who would be a good editor and be willing to take over the job.

Now, some thoughts. These are somewhat different than last year's, although not a drastic change.

I will first admit that I never started out to be a collector of sales tax tokens. In the process of serving as editor and developing the catalog, I more or less

was forced to acquire a considerable holding so that I could be as accurate as possible about what I was doing. And I certainly made mistakes, some of which are being corrected with Catalog Supplement Sheets.

But my real interest is in the historical significance of the short "years of sales tax tokens" in American history. Most Americans know nothing about it, unless they are up in years and have some simple memories from their youth. When one thinks about the history of coinage in the U.S. and the colonies before the U.S., there's a lot of history. We see it in the work of the American Numismatic Association, and I think it's pretty substantial considering we've only been around the Americas for about 500 years and the rest of the world has coinage history for much more than that. The trouble is that sales tax tokens are just an "itty-bitty" piece of the "coinage" history, and this piece of history could easily disappear in another couple generations if we don't do something to package it into more than a memory. So that's why I tend to get after you to hit the libraries and archives and dig up newspaper articles and legislative histories and executive department histories and all that sort of stuff. It's also why I put so much of it in the *Newsletter*.

On the other hand, I know that many of you are the good, classical, collectors of tokens, without which we'd be nowhere. As editor, it is critical that I continue to meet your needs, to the extent that I understand them. That's why I try to put in information about new finds, "cousins," and other pieces that might be interesting. That's why I include "Prices Realized." That's why I provide with each *Newsletter* some of the Catalog Supplement Sheets - I want to make certain you get information that I didn't include in the catalog because the price would have been even higher. And of course I try to keep you informed on finances, other members (membership lists and Profiles), publications available, and other such.

I have a couple projects that I hope to get to as soon as I get some strength back. At the same time, I hope to begin working with a prospective new editor so that in two or three years we have an orderly transition to the next generation.

I want to try to write a history of ATTS and put it out as one of our little plastic-comb-bound soft cover publications. I have a lot of stuff in the reference library that will help, but will also have to hit up some of you founding members for details and corrections.

I want to put out a booklet about the federal government's efforts to cut off state tokens and to make a couple "coins" of their own. There's a lot of information already from various state and federal government correspondence, and from all sorts of newspaper clippings. I have developed some contacts in the National Archives and it appears I may be able to find the specific legislative history and Treasury Department history, possibly including some illustrations of the two fractional coins that were under consideration. I also have found that the central library in the District of Columbia, just across the river, has files (microform) of the five or six newspapers that operated in DC at the time. There will certainly be clippings and maybe illustrations available from those sources. So for me this is a "big project" for maybe next summer.

A third ambition has been to upgrade the *Newsletter* format again. I played with it several years ago, as you longer-term members may remember, and came

up with the way it is now. There are things I don't like about it, but it's practical in WordPerfect 5.1. There are some additional things that could be done, but they are not easy (at least not for me, a computer illiterate) and I just don't want to play with them. My son recently installed Word 6 for Windows, at my request, and it has a lot more capability to make an ungraded format. Unfortunately, I have to learn how to work in it first. So my third ambition is to try to learn to work in Word 6 for Windows, shift the *Newsletter* to that, and then upgrade the format. I may not be able to get this accomplished, but let's hope so.

And that's the word for this year. If you have any ideas, thoughts, suggestions, notions, comments, proposals, objections, recommendations, . . . , write. Maybe I'll listen, maybe I'll ignore you (although I try to never ignore any member's correspondence), maybe I'll do something completely off the wall, maybe I'll just think about it and decide we can't afford it - who knows?

FINANCIAL REPORT

Merlin K. Malehorn, Editor

The treasury balance of \$1,566.47 in the hands of the President remains as is, although I will bill it later for the cost of printing and mailing this issue of the *Newsletter*. That will allow us to come out even at the end of 1995. As I indicated in the last report, I think our \$8 per year dues, along with donations, will allow us to come out almost even in 1996 because I

have cut down the costs by reducing the number of pages.

The following is a summary report on income and expenses since the report provided in the last previous *Newsletter*, which ended with a balance of \$170.59 in the cash account as of September 27, 1995.

ATTS balance close of business 9/27	\$170.59	Income 11/1 - 11/30 dues	\$24.00
Income 9/28 - 9/30	none	Expenses 11/1 - 11/30	\$1.51
Expenses 9/28 - 9/30	\$114.85	Net balance as of 11/30	\$3.39
<i>Newsletter 90</i> pictures, envelopes, printing			
Net balance as of 9/30	\$55.74	Income 12/1 - 12/28	none
Income 10/1 - 10/31	none	Expenses 12/1 - 12/28	\$21.28
Expenses 10/1 - 10/31	\$74.84	misc. postage, pics for Supp. Sheets	
postage for <i>Newsletter 90</i> , misc.		Net balance 12/28/95	\$(-)17.89
Net balance as of 10/31	\$(-)19.10	(not incl. printing and postage for <i>Newsletter 91</i>)	